

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**



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Application of San Diego Gas & Electric  
Company (U 902 G) and Southern California  
Gas Company (U 904 G) to Recover Costs  
Recorded in their Pipeline Safety and  
Reliability Memorandum Accounts

Application 14-12-016  
(Filed December 17, 2014)

**AMENDED APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G)  
AND SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) TO RECOVER COSTS  
RECORDED IN THEIR PIPELINE SAFETY AND RELIABILITY MEMORANDUM  
ACCOUNTS**

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**I.  
INTRODUCTION**

In accordance with the Commission's Rules of Practice and Procedure and the June 23, 2015 ruling granting Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) May 28, 2015 Motion for Leave to Amend Application 14-12-016, SoCalGas and SDG&E hereby submit this amended application (Amended Application) for authority to recover the Pipeline Safety and Reliability Memorandum Accounts (PSRMA) revenue requirements in customer rates.

Pursuant to Decision (D.) 12-04-021, SoCalGas and SDG&E created the PSRMAs to record Pipeline Safety Enhancement Plan (PSEP)-related Operations and Maintenance (O&M) and capital costs.<sup>1</sup> Upon resolution of the SoCalGas and SDG&E PSEP application in D.14-06-007 – and subject to certain disallowances – SoCalGas and SDG&E were authorized to file an application to justify and recover O&M costs recorded through June 12, 2014 (the effective date of D.14-06-007) and capital-related costs associated with projects completed prior to June 12,

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<sup>1</sup> D.12-04-021, mimeo., at 12.

2014. On December 17, 2014, SoCalGas and SDG&E filed Application 14-12-016 requesting review and recovery of capital and O&M expenditures recorded in their PSRMAs. On May 28, 2015, SoCalGas and SDG&E requested leave to amend Application 14-12-016 to withdraw certain requests and reduce certain costs and corresponding revenue requirements.

This Amended Application requests a review of the capital and O&M expenditures discussed herein, and requests recovery of the revenue requirement associated with those costs. The expenditures submitted for review and approval total \$8.76 million in capital and \$48.4 million in O&M. The revenue requirement requested for recovery in this Amended Application is \$46.1 million and \$0.08 million for SoCalGas and SDG&E respectively. Through this Amended Application, accompanying direct testimony, and workpapers, SoCalGas and SDG&E demonstrate that the costs incurred are reasonable and the revenue requirement submitted for recovery is justified. If the CPUC approves this Amended Application as requested, a bill for a typical bundled residential SoCalGas customer using 39 therms per month would increase \$0.23 (or 0.6%), from \$41.88 to \$42.11. For SDG&E, the gas portion of the bill for a typical bundled residential customer using 28 therms per month would increase \$0.13 (or 0.4%), from \$34.61 to \$34.75.

## **II. BACKGROUND**

On September 9, 2010, a 30-inch diameter natural gas transmission pipeline owned and operated by Pacific Gas and Electric Company (PG&E) ruptured and caught fire in the city of San Bruno, California. In response, the Commission, on February 24, 2011, issued Rulemaking (R.) 11-02-019, “a forward-looking effort to establish a new model of natural gas pipeline safety regulation applicable to all California pipelines.”<sup>2</sup>

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<sup>2</sup> R.11-02-019, mimeo., at 1.

In a subsequent decision, D.11-06-017, the Commission found that “natural gas transmission pipelines in service in California must be brought into compliance with modern standards for safety” and ordered all California natural gas transmission pipeline operators “to prepare and file a comprehensive Implementation Plan to replace or pressure test all natural gas transmission pipeline in California that has not been tested or for which reliable records are not available.”<sup>3</sup> The Commission required that the plans provide for testing or replacing all such pipelines “as soon as practicable.”<sup>4</sup> In addition, the Commission required operators to implement interim safety enhancement measures, “including increased patrols and leak surveys, pressure reductions, prioritization of pressure testing for critical pipelines that must run at or near [Maximum Allowable Operating Pressure (MAOP)] values which result in hoop stress levels at or above 30% of [Specified Minimum Yield Stress (SMYS)], and other such measures that will enhance public safety during the implementation period.”<sup>5</sup>

On May 4, 2011, SoCalGas and SDG&E filed a motion requesting the establishment of the PSRMAs in order to track the incremental costs (including capital costs) associated with compliance with the Commission’s directives in R.11-02-019.<sup>6</sup> SoCalGas and SDG&E requested that Commission approval of the PSRMAs be effective February 24, 2011, the date the Rulemaking was issued.<sup>7</sup>

Prior to a Commission ruling on the May 4<sup>th</sup> Motion, on August 26, 2011, SoCalGas and SDG&E filed their proposed PSEP. The PSEP included a proposed scope and Decision Tree to guide whether specific segments should be pressure tested, replaced, or abandoned. The PSEP

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<sup>3</sup> D.11-06-017, mimeo., at 18-19.

<sup>4</sup> D.11-06-017, mimeo., at 19.

<sup>5</sup> D.11-06-017, mimeo., at 29 (Ordering Paragraph 5).

<sup>6</sup> May 4, 2011 Motion of Southern California Gas Company and San Diego Gas & Electric Company for Authorization to Establish Pipeline Safety and Reliability Memorandum Account, mimeo., at 5.

<sup>7</sup> May 4, 2011 Motion of Southern California Gas Company and San Diego Gas & Electric Company for Authorization to Establish Pipeline Safety and Reliability Memorandum Account, mimeo., at 5.

also included a proposed valve enhancement plan, proposed technology enhancements, and preliminary cost forecasts.

On December 2, 2011, SoCalGas and SDG&E amended their PSEP to include supplemental testimony to address issues identified in an Amended Scoping Ruling issued on November 2, 2011.

On December 21, 2011, the assigned Commissioner issued a ruling seeking comments on the possible reassignment of SoCalGas' and SDG&E's PSEP to SoCalGas and SDG&E's Triennial Cost Allocation Proceeding (TCAP) – Application (A.) 11-11-002.<sup>8</sup> On January 13, 2012, SoCalGas and SDG&E filed comments supporting the transfer to A.11-11-002 and providing further detail on the proposed PSRMAs.<sup>9</sup>

In D.12-04-021, the Commission transferred SoCalGas and SDG&E's PSEP to A.11-11-002 and authorized SoCalGas and SDG&E to create a “memorandum account to record for later Commission ratemaking consideration the escalated direct and incremental overhead costs of its Pipeline Safety Enhancement Plan, as described in Attachment A to their January 13, 2012, filing, and costs of document review and interim safety measures as set forth in Attachment B to the January 13, 2012, filing.”<sup>10</sup> On May 18, 2012, the PSRMAs were established pursuant to SoCalGas and SDG&E Advice Letters 4359 and 2106-G.

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<sup>8</sup> December 21, 2011 Assigned Commissioner's Ruling Modifying Schedule to Allow Operators to Respond to Consumer Protection and Safety Division Reports and Providing Further Direction on the Reassignment of Certain Reasonableness, Cost Allocation, and Cost Recovery Issues from the Rulemaking to Another Proceeding, mimeo., at 2.

<sup>9</sup> For the proposed memorandum accounts, SoCalGas and SDG&E provided two attachments to their filing. Attachment A provided PSEP work estimates. Attachment B showed current and forecast costs for interim safety measures and records review.

<sup>10</sup> D.12-04-021, mimeo., at 12. SoCalGas and SDG&E were authorized to continue to record and report on PSEP costs in the PSMRAs per the July 26, 2013 Administrative Law Judge's Ruling to Continue Tracking Interim Pipeline Safety Enhancement Plan Costs in Authorized Memorandum Accounts.

In D.14-06-007, the Commission approved the proposed PSEP, with some limited exceptions, but did not authorize the pre-approval of PSEP implementation costs. Specifically, the decision “adopt[ed] the concepts embodied in the Decision Tree,”<sup>11</sup> “adopt[ed] the intended scope of work as summarized by the Decision Tree,”<sup>12</sup> and “adopt[ed] the Phase 1 analytical approach for Safety Enhancement...as embodied in the Decision Tree...and related descriptive testimony.”<sup>13</sup> Rather than preapprove cost recovery based on SoCalGas and SDG&E’s preliminary cost forecasts, the Commission adopted a process for reviewing and approving PSEP implementation costs after-the-fact.

In order to recover PSEP costs, SoCalGas and SDG&E were ordered to “file an application with testimony and work papers to demonstrate the reasonableness of the costs incurred which would justify rate recovery.”<sup>14</sup> The Commission indicated that the application should:

...document and demonstrate an overview of the management of Safety Enhancement which might include: ongoing management approved updates to the Decision Tree and ongoing updates similar to the Reconciliation. The companies should be able to show work plans, organization charts, position descriptions, Mission Statements, etc., used to effectively and efficiently manage Safety Enhancement. There would likely be records of contractor selection controls, project cost control systems and reports, engineering design and review controls, and of course proper retention of constructions records, retention of pressure testing records, and retention of all other construction test and inspection records, and records of all other activities mandated to be performed and documented by state or federal regulations.<sup>15</sup>

As noted above, the Commission also determined that certain PSEP costs should be disallowed. These disallowed costs are limited to:

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<sup>11</sup> D.14-06-007, mimeo., at 2.

<sup>12</sup> D.14-06-007, mimeo., at 22.

<sup>13</sup> D.14-06-007, mimeo., at 59 (Ordering Paragraph 1).

<sup>14</sup> D.14-06-007, mimeo., at 39.

<sup>15</sup> D.14-06-007, mimeo., at 37.

- The cost of pressure testing post-July 1961 pressure test projects;<sup>16</sup>
- The system average cost of pressure testing post-July 1961 replacement projects;<sup>17</sup>
- The remaining undepreciated book value for post-July 1961 replacement or abandonment projects;<sup>18</sup>
- PSEP executive incentive compensation;<sup>19</sup> and
- Costs associated with searching for test records of pipeline testing.<sup>20</sup>

Consistent with the above disallowances, the table below reflects the costs incurred by SoCalGas and SDG&E that are excluded from this Amended Application:

**Disallowed Costs (\$000's)**<sup>21</sup>

	<b><u>SoCalGas</u></b>	<b><u>SDG&amp;E</u></b>	<b><u>Total</u></b>
Records Research	\$15,635	\$1,307	\$16,942
Post- July 1961 PSEP Costs <sup>22</sup>	\$465	\$0	\$465
Executive Incentive Compensation	\$0	\$0	\$0
Undepreciated Book Balances	\$0	\$0	\$0
<b>Total Disallowances</b>	<b>\$16,100</b>	<b>\$1,307</b>	<b>\$17,407</b>

**III.  
D.14-06-007 FILING COMPONENTS**

SoCalGas and SDG&E's Amended Application and accompanying testimony includes discussion of specific elements listed in D.14-06-007.<sup>23</sup> For ease of reference, the table below identifies where each topic is addressed in testimony.

<sup>16</sup> D.14-06-007, mimeo., at 34.

<sup>17</sup> D.14-06-007, mimeo., at 34-35.

<sup>18</sup> D.14-06-007, mimeo., at 36.

<sup>19</sup> D.14-06-007, mimeo., at 38.

<sup>20</sup> D.14-06-007, mimeo., at 39.

<sup>21</sup> The costs were removed from the utilities' PSRMAs in the balances presented in Chapter IV (Austria).

<sup>22</sup> The post-1961 costs are associated with Line 45-163 and pipe segments within the Playa del Rey and Goleta storage fields.

<sup>23</sup> See D.14-06-007, mimeo., at 36-37.



<b>Topic</b>	<b>Testimony</b>
Decision Tree Updates	Decision Tree implementation is discussed in Chapter II (Mejia). The Decision Tree and related concepts have not been modified, although certain aspects of the Decision Tree were rendered inapplicable by subsequent laws that required pipelines be hydrotested or replaced.
Mileage Reconciliation	A reconciliation of the current and as filed mileage for the segments addressed in this application is found in Chapter III (Phillips).
Work Plans	The PSEP work plans, referred to as the Seven Stage Review Process, are discussed in Chapter I (Phillips).
<b>Topic</b>	<b>Testimony</b>
Organization Charts	The PSEP organization and departments supporting the organization are discussed and described in Chapter I (Phillips).
Position Descriptions	The PSEP departments, and their functions and responsibilities, are discussed in Chapter I (Phillips).
Mission Statement	The SoCalGas and SDG&E PSEP mission is stated in Chapter I (Phillips).
Contractor Selection Controls	The contractor and supplier selection processes and programs are discussed in Chapter I (Phillips).
Project Cost Control Systems and Reports	Cost control is embedded in PSEP implementation. Cost control is a stated objective that guides the PSEP organization, Seven Stage Review Process, and contractor and supplier selection processes and programs. These areas are discussed in Chapter I (Phillips).
Engineering Design and Review Controls	Engineering design and review controls are an aspect of the Seven Stage Review Process. The process contains specific objectives for each stage and an evaluation gate at the end of each stage to verify that objectives have been met before proceeding to the next stage. The process verifies that proper PSEP activity has taken place and planning and engineering design are properly executed. The Seven Stage Review Process is discussed in Chapter I (Phillips).
Record Retention of PSEP activities	Record retention activities and controls are an aspect of the Seven Stage Review Process. The process contains specific objectives for each stage and an evaluation gate at the end of each stage to verify that objectives have been met before proceeding to the next stage. The process stage gate reviews verify that records are included in the final project packages. The Seven Stage Review Process is discussed in Chapter I (Phillips).

#### **IV. PSEP IMPLEMENTATION**

Consistent with Commission directives to begin PSEP work “as soon as practicable,”<sup>24</sup> SoCalGas and SDG&E began implementation of the Commission’s safety directives prior to a Commission determination as to the reasonableness of SoCalGas and SDG&E’s proposed PSEP. SoCalGas and SDG&E created the PSEP organization, began developing the necessary PSEP programs and processes, and began PSEP work (completed and in-progress work is discussed in detail in Chapter III (Phillips)). The processes and programs that were created to accomplish the safety enhancement efforts continue to evolve and grow as PSEP implementation continues, but were guided by efforts to comply with SoCalGas and SDG&E’s stated PSEP mission to: (1) enhance public safety; (2) comply with the Commission’s directives; (3) minimize customer impacts; and (4) maximize the cost-effectiveness of safety investments.

SoCalGas and SDG&E’s early efforts were aimed at creating the PSEP organization, programs, and processes, and beginning to address SoCalGas and SDG&E’s “base case.”<sup>25</sup> As such, a portion of the costs included for recovery in this application are “ramp-up” costs incurred to develop the PSEP organization and prepare for PSEP implementation. Because the early efforts were primarily focused on PSEP organizational development and preparation, and due to the length of time necessary to design, permit, and construct PSEP projects, the number of

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<sup>24</sup> D.11-06-017, mimeo., at 19.

<sup>25</sup> “Base case” refers to the PSEP work specifically required under D.11-06-017. In their proposed PSEP, SoCalGas and SDG&E sought approval of their “proposed case,” which included additional safety enhancement proposals, such as the use of emerging technologies, advanced inline inspection technologies, and removal of non-state-of-the-art construction methods, which were not strictly required under D.11-06-007. Because SoCalGas and SDG&E focused on implementation of the base case during the interim period prior to the approval of their PSEP, costs included in this Amended Application are limited to the base case

completed replacement and pressure test projects in this Amended Application is limited.<sup>26</sup>

While this Amended Application includes in-progress pressure test projects, it does not include the approximately 100 in-progress replacement and valve enhancement projects that were initiated but not completed before June 12, 2014, or costs related to the “proposed case”<sup>27</sup> (such as the use of emerging technologies, advanced inline inspection technologies, removal of non-state-of-the-art construction methods, or new Enterprise Asset Management System capabilities).<sup>28</sup> Significant implementation steps taken during the interim period include: developing PSEP engineering concepts; creating a separate PSEP organization with direct and support departments; creating a Seven Stage Review Process to structure PSEP project progress; and creating PSEP hiring and procurement processes and programs.

**a. PSEP Engineering Concepts**

As mentioned above, the Commission “adopt[ed] the concepts embodied in the Decision Tree,”<sup>29</sup> “adopt[ed] the intended scope of work as summarized by the Decision Tree,”<sup>30</sup> and “adopt[ed] the Phase 1 analytical approach for Safety Enhancement...as embodied in the Decision Tree...and related descriptive testimony.”<sup>31</sup> The concepts utilized in determining PSEP scope and help guide PSEP implementation include the Decision Tree methodology and the inclusion of accelerated and incidental miles.

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<sup>26</sup> D.14-06-007 requires that capital projects be complete before recovery is sought, but allow expenses to be sought annually. D.14-06-007, mimeo., at 27 (“The companies have the discretion to file annual cost recovery applications to review the reasonableness of completed capital projects included in the accounts and annual [or multi-year] expenses.”)

<sup>27</sup> Proposed case refers to the base case and additional safety enhancement elements recommend by SoCalGas and SDG&E.

<sup>28</sup> Additional costs will be addressed in future applications.

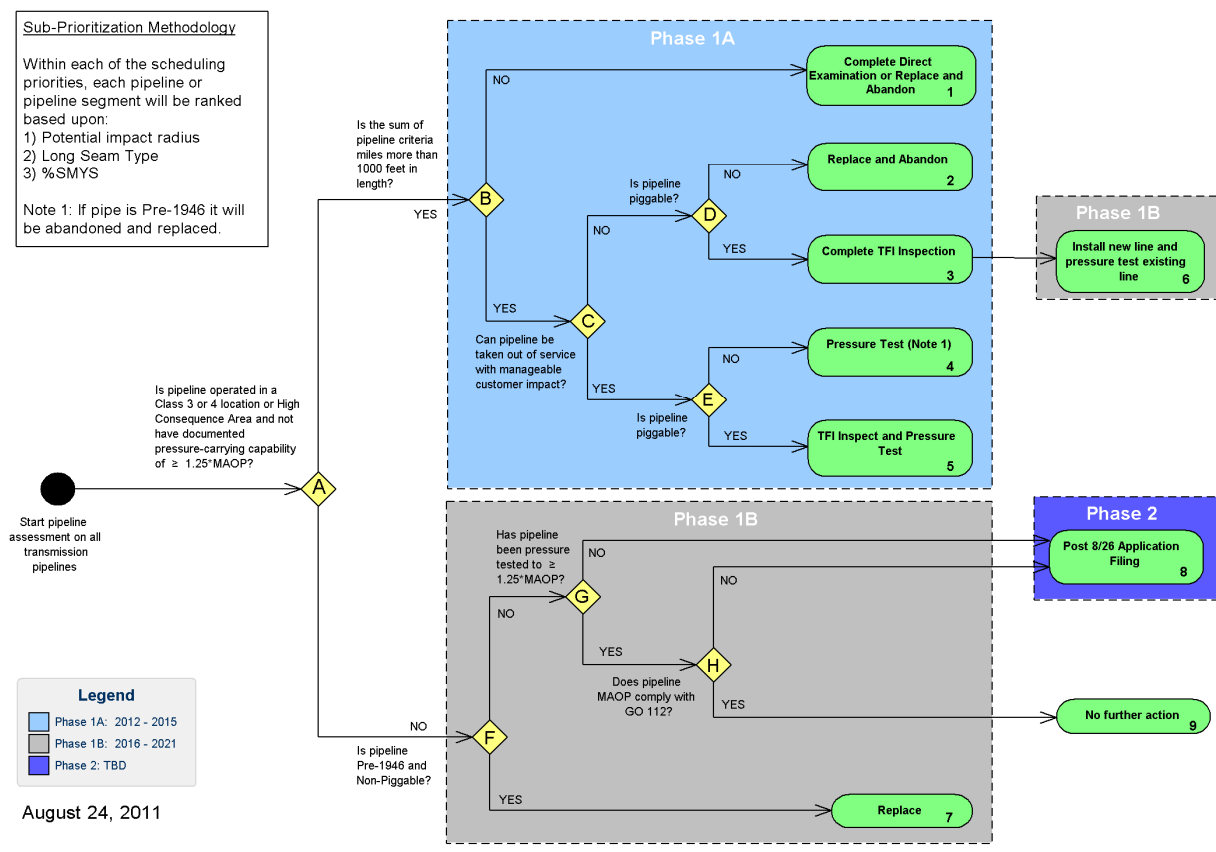
<sup>29</sup> D.14-06-007, mimeo., at 2.

<sup>30</sup> D.14-06-007, mimeo., at 22.

<sup>31</sup> D.14-06-007, mimeo., at 59 (Ordering Paragraph 1).

### i. Decision Tree

In addressing PSEP pipelines, a foundational decision point is whether to hydrotest or replace a pipeline segment. SoCalGas and SDG&E’s Decision Tree methodology provides SoCalGas and SDG&E’s hydrotest versus replace decision-making process. The process below illustrates the Commission-approved Decision Tree methodology:



The Decision Tree is a process that uses a step-by-step analysis of pipeline segments to allocate pipeline segments into the following categories: (1) pipeline segments that are 1,000 feet or less in length; (2) pipeline segments greater than 1,000 feet in length that can be removed from service for hydrotesting; and (3) pipeline segments greater than 1,000 feet in length that

cannot be removed from service for hydrotesting without significantly impacting customers. Pipelines are then further analyzed to determine other factors that may impact whether to hydrotest or replace the segment.

## **ii. Accelerated and Incidental Miles**

The Commission directed the utilities to develop plans that “provide for testing or replacing all [segments of natural gas pipelines which were not pressure tested or lack sufficient details related to performance of any such test] as soon as practicable”<sup>32</sup> and that address “all natural gas transmission pipeline... even low priority segments,”<sup>33</sup> while also “[o]btaining the greatest amount of safety value, i.e., reducing safety risk, for ratepayer expenditures.”<sup>34</sup> The inclusion of accelerated and incidental miles, defined below, is driven by efforts to achieve these goals while also adhering to the objective of minimizing customer impacts.

Accelerated miles are miles that would otherwise be addressed in a later phase of PSEP under the approved prioritization process but are being advanced to Phase 1A to realize operating and cost efficiencies. Incidental miles are miles not scheduled to be addressed in PSEP, but are included to improve cost and program efficiency, address implementation constraints, or facilitate continuity of testing. Both incidental and accelerated miles are included to minimize customer impacts, in response to operational constraints, or because of the cost and operational efficiencies gained by incorporating them into the project scope rather than executing a project around them.<sup>35</sup>

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<sup>32</sup> D.11-06-017, mimeo., at 19.

<sup>33</sup> D.11-06-017, mimeo., at 20.

<sup>34</sup> D.11-06-017, mimeo., at 22.

<sup>35</sup> Incidental and accelerated miles may be included in either a hydrotest or replacement project, but are significantly more likely to occur with a hydrotest because of the efficiencies realized by hydrotesting longer segments of pipeline.

## b. PSRMA Mileage Reconciliation

One of the elements listed in D.14-06-007 is the inclusion of a mileage reconciliation update in future applications.<sup>36</sup> As such, for the segments addressed in this Amended Application, a reconciliation of the “as filed” mileage with the current mileage addressed or set to be addressed as part of PSEP is included below.<sup>37</sup>

<b><u>Interim Projects</u></b>			
<b><u>SoCalGas</u></b>			
<b><u>Line</u></b>	<b><u>As Filed (Miles)</u></b>	<b><u>Current (Miles)</u></b>	<b><u>Status</u></b>
Line 2000	117.6 <sup>38</sup>		
2000-A	--	15.30	Complete
2000-West	--	14.532	In Progress
Storage	2.83 <sup>39</sup>		
PDR Phases 1-3		.129	Complete
PDR Phases 4-6		.12	In Progress
42-66-1/42-66-2	.07	.07	Complete
404	37.8	15.34	In Progress
406	20.7	1.41	In Progress
407	6.3	3.00	In Progress
1004	19.7	8.60	In Progress
1015	7.85	.335	In Progress
2001 West	64.1	4.55	In Progress
2003	26.5	.286	In Progress
32-21	10.23	5.16	In Progress
37-18F	2.06	2.06	In Progress
41-116BP1	.002	.002	In Progress
<b>TOTAL</b>	<b>315.74</b>	<b>70.894</b>	

The 244.846 mile reduction in scope is primarily the result of the review and validation of test records or reductions in MAOP.

<sup>36</sup> D.14-06-007, mimeo., at 37.

<sup>37</sup> The “as filed” mileage is consistent with that contained in the workpapers included with the SoCalGas and SDG&E Amended PSEP Application.

<sup>38</sup> At the time of filing the PSEP, the scope of the Line 2000 project was forecast to be 117.6 miles. Because of its length, Line 2000 is being addressed in phases: 2000-A (Completed – 15.3 miles), 2000 West (In Progress – 14.5 miles), 2000-B (.25 miles), and 2000-C (7.0 miles). Total Line 2000 mileage to be addressed is approximately 37 miles.

<sup>39</sup> The 2.83 “as filed” miles represent the total miles for both the Playa del Rey and Goleta storage fields.

**c. Overview of PSEP Costs Presented in this Amended Application**

In this Amended Application SoCalGas and SDG&E seek review of the costs associated with the PSRMA revenue requirements. The costs are discussed in detail in Chapter III (Phillips) and fall into the following categories of activity:

- Project Costs – Costs related to a hydrotest or replacement project. These costs include: completed replacement projects, completed hydrotest projects, in-progress hydrotest projects, and costs associated with descope projects.
- Program Management Office (PMO) Costs – Costs related to the PMO and its oversight of the PSEP organization, programs, and processes. This category only includes PMO costs.
- Miscellaneous Other Costs – Costs related to the increased frequency of leak survey and pipeline patrol of Category Four<sup>40</sup> pipelines, the installation of pressure protection equipment to reduce the operating pressure of specific Category Four pipelines, other remediation efforts, and facility build-out costs to house the PSEP organization.

A summary of the costs presented in this application, prior to adjustments detailed in Chapter IV (Austria), is provided in the tables below:

**Total Capital Costs (\$000's)**

	<b><u>SoCalGas</u></b>	<b><u>SDG&amp;E</u></b>	<b><u>Total</u></b>
Completed Replacement Projects	\$5,872	\$0	\$5,872
Facilities Build-Out	\$2,883	\$0	\$2,883
<b><u>Total Capital Costs</u></b>	<b><u>\$8,755</u></b>	<b><u>\$0</u></b>	<b><u>\$8,755</u></b>

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<sup>40</sup> “Category Four,” as defined in the proposed PSEP, refers to pipelines in populated areas that lack documentation of a post-construction strength test to at least 1.25xMAOP.

**Total O&M Costs (\$000's)**

	<b><u>SoCalGas</u></b>	<b><u>SDG&amp;E</u></b>	<b><u>Total</u></b>
Completed Hydrotest Projects	\$21,999	\$0	\$21,999
Descoped Projects	\$348	\$0	\$348
Projects In Progress	\$21,518	\$0	\$21,518
Leak Survey and Pipeline Patrol	\$1,568	\$52	\$1,620
Pressure Protection Equipment	\$312	\$5	\$317
Other Remediation	\$482	\$2	\$484
Program Management Office	\$2,068	\$49	\$2,117
<b><u>Total O&amp;M</u></b>	<b><u>\$48,295</u></b>	<b><u>\$108</u></b>	<b><u>\$48,403</u></b>

**d. PSRMA Revenue Requirement**

Based on the capital and O&M expenditures above, the PSRMA revenue requirements, as recorded in the PSRMAs and requested for recovery in rates, totals \$46.1 million for SoCalGas and \$0.08 million for SDG&E.<sup>41</sup> The revenue requirement will be allocated to functional areas and amortized over a 12 month period as discussed in Chapter V (Chaudhury).<sup>42</sup> The ongoing capital-related revenue requirements, associated with reasonably incurred capital expenditures approved in this proceeding will continue to be recorded in the Safety Enhancement Capital Cost Balancing Account (SECCBA). Because this revenue requirement will be associated with capital assets already found reasonable by the Commission, SoCalGas and SDG&E propose filing a Tier 2 Advice Letter to incorporate future year revenue requirements into rates until such costs are incorporated in base rates in connection with the utilities' next general rate case proceeding. The table below illustrates the PSRMA revenue requirements:

<sup>41</sup> The PSRMA balances exclude the disallowed costs discussed above.

<sup>42</sup> Once the Commission has authorized SoCalGas and SDG&E to collect PSRMA revenue requirements in rates, SoCalGas and SDG&E propose filing Tier 1 Advice Letters within 30 days of the effective date of the decision authorizing recovery. The advice letters will serve to update the revenue requirements authorized by the Commission, including memorandum interest, and incorporate the updated revenue requirements into rates on the first day of the next month following advice letter approval or in connection with other authorized rate changes implemented by SoCalGas and SDG&E.



<b>Table 1</b> <b>PSRMA Revenue Requirement</b> <b>(\$'s excluding FF&amp;U)</b>		
	SoCalGas	SDG&E-gas
<b>Capital-Related</b>		
PSEP Capital Projects	\$476,550	\$0
<b>Operations &amp; Maintenance</b>		
Hydrotesting Costs	\$ 41,442,388	\$0
Project Management Office (PMO) Costs	\$2,205,410	\$36,782
Leak Survey & Pipeline Patrol Costs	\$ 1,357,683	\$40,267
Pressure Protection Equipment	\$ 35,601	\$4,626
Other Remediation Costs	\$ 471,761	\$1,608
Memorandum Account Interest <sup>43</sup>	\$66,303	\$197
Total PSRMA Revenue Requirement	\$ 46,055,696	\$83,480

The capital-related costs pertain to PSEP capital projects placed in operation prior to June 12, 2014 and are calculated on an aggregate basis by functional area. The O&M costs relate to costs incurred and recorded in the PSRMAs prior to June 12, 2014, the effective date of D.14-06-007.<sup>44</sup> Both the capital-related and O&M costs include adjustments to remove June 2014 costs that were transferred to the Safety Enhancement Expense Account (SEEBA) or SECCBA, and February 2011 costs that were incurred prior to February 24, 2011, the effective date of R.11-02-019.

<sup>43</sup> The PSRMA is an interest bearing account which records interest at the 3-month commercial paper rate, pursuant to the utilities' Preliminary Statement approved by SoCalGas Advice No. 4359 and modified in SoCalGas Advice No. 4664, and SDG&E Advice Letter 2106-G and modified in SDG&E Advice Letter 2300-G.

<sup>44</sup> As a result of D.14-06-007, SoCalGas established the SEEBA which will record PSEP O&M costs beginning June 12, 2014 and the SECCBA which will record the capital-related costs associated with post-June 11, 2014 PSEP assets along with the ongoing capital-related costs associated with pre-June 12, 2014 PSEP assets. The costs recorded to the SEEBA and SECCBA will be recovered in connection with SoCalGas' SEEBA/SECCBA applications that may be filed after December 31, 2015.

**e. Revenue Requirement Allocation**

Per D.14-06-007, pipeline safety costs are to be allocated consistent with existing cost allocation and rate design for SoCalGas and SDG&E and include allocation to the backbone function.<sup>45</sup> As such, SoCalGas and SDG&E are allocating on a functional basis, including the backbone function. The table below illustrates that functional allocation.

**PSRMA Costs Allocated to Functions**  
**\$000's**

	<b>SoCalGas</b>	<b>SDGEgas</b>	<b>Total</b>
Backbone Transmission	\$31,036	\$42	\$31,077
Local Transmission	\$8,873	\$1,326	\$10,199
High Pressure Distribution	\$4,821	\$42	\$4,863
Total	\$44,730	\$1,409	<b>\$46,139</b>

**f. Rate Impact**

Once the PSRMA revenue requirement has been allocated to functions, it can be incorporated into customer rates; resulting in the illustrative transportation rates included as Attachment C and D to this Amended Application.

**V.**  
**DESCRIPTION OF TESTIMONY**

Support for SoCalGas and SDG&E's request is provided by the prepared direct and supplemental testimonies and workpapers attached to this Amended Application. The testimonies describe SoCalGas and SDG&E's PSEP efforts and provide detail on SoCalGas and SDG&E's PSEP implementation and execution, demonstrate the reasonableness of the PSRMA costs presented for reasonableness review in this application, and justify the recovery of the

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<sup>45</sup> D.14-06-007 authorized the allocation of safety related costs. D.14-06-007, mimeo., at 61 (Ordering Paragraph 9) ("Safety Enhancement costs will be allocated consistent with the existing cost allocation and rate design for the companies.") In addition, backbone transmission service allocation was ordered. D.14-06-007, mimeo., at page 50 ("Thus, any Safety Enhancement costs that are functionalized as backbone transmission costs are to be allocated to the Backbone Transmission Service customer class consistent with the allocation of the existing rate design.")

associated PSRMA revenue requirements in rates. The table below lists the direct testimony chapter number, sponsoring witness, and provides a brief description of the testimony.

<b>Chapter</b>	<b>Witness</b>	<b>Description</b>
I	Rick Phillips	Chapter I provides background on R.11-02-019, the establishment of the PSRMAs, and SoCalGas/SDG&E's PSEP and PSEP implementation.
II	Hugo Mejia	Chapter II discusses SoCalGas and SDG&E's PSEP prioritization, decision tree methodology, and inclusion of accelerated and incidental mileage.
III	Rick Phillips	Chapter III describes the costs presented for review in this Amended Application.
IV	Reginald Austria	Chapter IV details and sponsors the revenue requirements recorded in the PSRMAs as the basis for allocating to the functional areas.
V	Sharim Chaudhury	Chapter V discusses cost allocation and provides the illustrative transportation rate impacts that result from the amortization of PSRMA balances over 12 months.

## **VI. STATUTORY AND PROCEDURAL REQUIREMENTS**

### **a. Rule 2.1 (a) – (c)**

This Amended Application is made pursuant to Sections 451, 454, 489, 491, 701, 728, and 729 of the Public Utilities Code of the State of California, the Commission's Rules of Practice and Procedure, and relevant decisions, orders, and resolutions of the Commission. In accordance with Rule 2.1 (a) - (c) of the Commission's Rules of Practice and Procedure, SoCalGas and SDG&E provide the following information.

#### **i. Rule 2.1 (a) - Legal Name**

SoCalGas is a public utility corporation organized and existing under the laws of the State of California. SoCalGas' principal place of business and mailing address is 555 West Fifth Street, Los Angeles, California, 90013.

SDG&E is a public utility corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of

Orange County and electric and gas service in San Diego County. SDG&E's principal place of business is 8330 Century Park Court, San Diego, California, 92123.

**ii. Rule 2.1 (b) - Correspondence**

All correspondence and communications to SoCalGas and SDG&E regarding this

Application should be addressed to:

Shirley Amrany  
Regulatory Case Manager  
SOUTHERN CALIFORNIA GAS COMPANY  
555 West 5th Street, Suite 1400  
Los Angeles, CA 90013  
Telephone: (213) 244-4845  
Email: SAmrany@semprautilities.com

A copy should also be sent to:

Jason W. Egan  
Attorney for  
SOUTHERN CALIFORNIA GAS COMPANY  
555 West 5th Street, Suite 1400  
Los Angeles, CA 90013  
Telephone: (213) 244-2969  
Facsimile: (213) 629-9620  
Email: JEgan@semprautilities.com

**iii. Rule 2.1 (c)**

**1. Proposed Category of Proceeding**

SoCalGas and SDG&E propose that this proceeding be categorized as "ratesetting" under Rule 1.3(e) because the Application will have a potential future effect on SoCalGas and SDG&E's rates.

**2. Need for Hearings**

SoCalGas and SDG&E anticipate that evidentiary hearings will be necessary.

### **3. Issues to be Considered**

The principal issues to be considered in this proceeding are (1) whether SoCalGas and SDG&E have demonstrated the reasonableness of the PSEP costs associated with the PSRMA revenue requirements sought for recovery in this Amended Application; and (2) whether SoCalGas' and SDG&E's PSRMA revenue requirements are justified for rate recovery.

### **4. Proposed Schedule**

SoCalGas and SDG&E propose retention of the schedule provided in the April 6, 2015 scoping ruling:

<b>EVENT</b>	<b>DATE</b>
Intervenor Testimony	July 24, 2015
Concurrent Rebuttal Testimony	August 14, 2015
Settlement Conference(s) No later than one-week before evidentiary hearings.	At least one – before October 9, 2015
Case Management Statement and Settlement Conference Report	September 25, 2015
Evidentiary Hearings	October 19-22, 2015
Concurrent Opening Briefs	November 13, 2015
Motion for Final Oral Argument	Concurrent with Opening Briefs
Concurrent Reply Briefs and Submission	December 4, 2015

#### **b. Rule 2.2 – Articles of Incorporation**

A copy of SoCalGas' Restated Articles of Incorporation, as last amended, presently in effect and certified by the California Secretary of State, was previously filed with the Commission on October 1, 1998, in connection with A.98-10-012, and is incorporated herein by reference.

A copy of SDG&E's Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State, was filed with the Commission on

September 10, 2014 in connection with SDG&E's Application No. 14-09-008, and is incorporated herein by reference.

**c. Rule 3.2 (a) – (d)**

In accordance with Rule 3.2 (a) - (d) of the Commission's Rules of Practice and Procedure, SoCalGas and SDG&E provide the following information.

**i. Rule 3.2 (a)(1) – Balance Sheet and Income Statement**

The most recent updated Balance Sheet and Income Statements for SoCalGas and SDG&E are attached to this Amended Application as Attachment A and Attachment B, respectively.

**ii. Rule 3.2(a)(2) and (3) – Statement of Present and Proposed Rates**

The rate changes that will result from this Amended Application are described in Attachment C and Attachment D for SoCalGas and SDG&E, respectively.

**iii. Rule 3.2(a)(4) – Description of Applicant's Property and Equipment**

A general description of SoCalGas' property and equipment was previously filed with the Commission on May 3, 2004 in connection with SoCalGas' Application 04-05-008, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the three-month period ending March 31, 2015 is attached as Attachment E.

A general description of SDG&E's property and equipment was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the three-month period ending March 31, 2015 is attached as Attachment F.

**iv. Rules 3.2(a)(5) and (6) – Summary of Earnings**

The summary of earnings for SoCalGas and SDG&E are included herein as Attachment G and Attachment H.

**v. Rule 3.2(a)(7) – Depreciation**

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SoCalGas and SDG&E generally compute depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, “flow through accounting” has been adopted for such properties. For tax property additions in years 1981 through 1986, SoCalGas and SDG&E have computed their tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SoCalGas and SDG&E have computed their tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, have normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

**vi. Rule 3.2(a)(8) – Proxy Statement**

A copy of SoCalGas’ most recent proxy statement, dated April 24, 2015, was mailed to the Commission on April 28, 2015, and is incorporated herein by reference.

A copy of most recent proxy statement sent to all shareholders of SDG&E’s parent company, Sempra Energy, dated March 26, 2015, was mailed to the Commission on April 28, 2015, and is incorporated herein by reference.

**vii. Rule 3.2(a)(10) – Statement re Pass Through to Customers**

This Application will seek the Commission’s authorization to revise SoCalGas and SDG&E’s current base rate revenue requirement to recover its projected costs of its operations, as well as owning and operating its natural gas facilities and infrastructure, for the purposes of serving its customers. It is not only a pass through of costs.

**viii. Rule 3.2 (b) – Notice to State, Cities and Counties**

SoCalGas and SDG&E timely mailed a notice of the original Application to the State of California and to the cities and counties in its service territory and all parties to A.11-11-002 (SoCalGas and SDG&E's 2013 TCAP proceeding). Because notice of the original application was provided to the State of California, to the cities and counties in its service territory, and all parties to A.11-11-002,<sup>46</sup> the Amended Application will only be provided to all parties to A.14-12-016.

**ix. Rule 3.2 (c) – Newspaper Publication**

SoCalGas and SDG&E timely published in newspapers of general circulation in each county in their service territory notice of the original Application. Because the original Application was timely published,<sup>47</sup> SoCalGas and SDG&E are not publishing notice of the Amended Application.

**x. Rule 3.2 (d) – Bill Insert Notice**

SoCalGas and SDG&E timely noticed the original Application and provided notice to their customers along with the regular bills sent to those customers that generally described the proposed rate changes addressed in the original Application. Because bill insert notice of the original Application was provided to customers,<sup>48</sup> and the Amended Application results in a reduction to the proposed rate changes already provided to customers, SoCalGas and SDG&E are not providing bill insert notice of the Amended Application.

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<sup>46</sup> See SoCalGas and SDG&E's February 18, 2015 Rule 3.2 Compliance Filing.

<sup>47</sup> See SoCalGas and SDG&E's February 18, 2015 Rule 3.2 Compliance Filing.

<sup>48</sup> See SoCalGas and SDG&E's February 18, 2015 Rule 3.2 Compliance Filing.



## **VII. CONCLUSION**

SoCalGas and SDG&E's PSEP complies with Commission directives, enhances public safety, minimizes customer impacts, and maximizes cost effectiveness. The PSEP costs, recorded in the PSRMA and presented in this Amended Application were reasonable and necessary to begin PSEP implementation and are supported by the direct and supplemental testimony and workpapers attached to the Amended Application. The associated PSRMA revenue requirements are justified for rate recovery and should be incorporated into rates. As such, SoCalGas and SDG&E respectfully request that the Commission find the costs presented herein reasonable and authorize the PSRMA revenue requirements be recovered through gas transportation rates.

Respectfully submitted,

By: /s/ Jimmie I Cho

Jimmie I. Cho

Sr. Vice President – Gas Operations and System Integrity  
SOUTHERN CALIFORNIA GAS COMPANY  
SAN DIEGO GAS & ELECTRIC COMPANY

By: /s/ Jason W. Egan

Jason W. Egan

Jason W. Egan

*Attorney for*

**SOUTHERN CALIFORNIA GAS COMPANY and  
SAN DIEGO GAS & ELECTRIC COMPANY**

555 West 5th Street, Suite 1400

Los Angeles, CA 90013

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Facsimile: (213) 629-9620

Email: JEgan@semprautilities.com

July 8, 2015

### **OFFICER VERIFICATION**

I am an officer of Southern California Gas Company and San Diego Gas & Electric Company and am authorized to make this verification on their behalf. The matters stated in the foregoing Application are true to my own knowledge, except as to matters that are stated therein on information and belief, and as to those matters I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 8th day of July, 2015, at Los Angeles, California.

By: /s/ Jimmie I Cho

Jimmie I. Cho

Sr. Vice President – Gas Operations and System Integrity  
SOUTHERN CALIFORNIA GAS COMPANY and  
SAN DIEGO GAS & ELECTRIC COMPANY

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Application of San Diego Gas & Electric  
Company (U 902 G) and Southern California Gas  
Company (U 904 G) to Recover Costs Recorded in  
their Pipeline Safety and Reliability Memorandum  
Accounts

Application 14-12-016  
(Filed December 17, 2014)

**NOTICE OF AVAILABILITY  
OF AMENDED APPLICATION OF SAN DIEGO GAS & ELECTRIC  
COMPANY (U 902 G) AND SOUTHERN CALIFORNIA GAS COMPANY (U 904 G)  
TO RECOVER COSTS RECORDED IN THEIR PIPELINE SAFETY AND  
RELIABILITY MEMORANDUM ACCOUNTS**

TO: All Parties of Record in A.14-12-016:

Pursuant to Rule 1.9 of the Rules of Practice and Procedure of the California Public Utilities Commission (Commission), Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) hereby provide this Notice of Availability of the Amended Application of San Diego Gas & Electric Company (U 902 G) and Southern California Gas Company (U 904 G) to Recover Costs Recorded in their Pipeline Safety and Reliability Memorandum Accounts and supporting amended testimony and workpapers.

The Amended Application of San Diego Gas & Electric Company (U 902 G) and Southern California Gas Company (U 904 G) to Recover Costs Recorded in their Pipeline Safety and Reliability Memorandum Accounts was filed with the Commission on July 8, 2015, in the above-captioned docket. The documents referenced above can be found on SDG&E's website at:

<http://www.sdge.com/regulatory-filing/13186/application-sdge-and-socalgas-recover-costs-recorded-in-PSRMAs>

Pursuant to Rule 2.3 (c) of the Commission's rules of Practice and Procedure, you may receive a copy of the Amended Application, supporting testimony, and workpapers by directing your request in writing to:

Shirley Amrany, Regulatory Case Manager  
SAN DIEGO GAS & ELECTRIC COMPANY and  
SOUTHERN CALIFORNIA GAS COMPANY  
555 West 5<sup>th</sup> Street, GT14D6  
Los Angeles, California 90013  
Telephone: (213) 244-4845  
Facsimile: (213) 244-8449  
E-mail: [SAmrany@semprautilities.com](mailto:SAmrany@semprautilities.com)

DATED at Los Angeles, California, on this 8th day of July, 2015.

Respectfully submitted,

SAN DIEGO GAS & ELECTRIC COMPANY and  
SOUTHERN CALIFORNIA GAS COMPANY

By:           /s/ JASON W. EGAN            
JASON W. EGAN

JASON W. EGAN

Attorneys for  
SOUTHERN CALIFORNIA GAS COMPANY  
SAN DIEGO GAS & ELECTRIC COMPANY  
555 West Fifth Street, Suite 1400  
Los Angeles, California 90013  
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Facsimile: (213) 629-9620  
E-mail: [JEgan@semprautilities.com](mailto:JEgan@semprautilities.com)

# **Attachment A**

**SOUTHERN CALIFORNIA GAS COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**MARCH 31, 2015**

<b>1. UTILITY PLANT</b>		<b>2015</b>
101	UTILITY PLANT IN SERVICE	\$12,300,498,284
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	716,916,183
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,806,172,380)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(43,359,073)
117	GAS STORED-UNDERGROUND	60,663,878
TOTAL NET UTILITY PLANT		8,228,546,892
<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	120,477,525
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(87,133,116)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	122
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	3,000,000
TOTAL OTHER PROPERTY AND INVESTMENTS		36,344,531

**SOUTHERN CALIFORNIA GAS COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**MARCH 31, 2015**

<b>3. CURRENT AND ACCRUED ASSETS</b>		<u>2015</u>
131	CASH	16,678,354
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	92,695
136	TEMPORARY CASH INVESTMENTS	4,500,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	480,483,933
143	OTHER ACCOUNTS RECEIVABLE	33,766,153
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(6,395,989)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	73,918,759
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	(8,166,300)
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	26,921,392
155	MERCHANDISE	30,602
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	22,581,108
163	STORES EXPENSE UNDISTRIBUTED	923,743
164	GAS STORED	82,510,919
165	PREPAYMENTS	14,221,461
171	INTEREST AND DIVIDENDS RECEIVABLE	3,643,104
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	35,086,896
175	DERIVATIVE INSTRUMENT ASSETS	3,824,926
176	LONG TERM PORTION OF DERIVATIVE ASSETS - HEDGES	-
TOTAL CURRENT AND ACCRUED ASSETS		<u>784,621,756</u>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	14,569,311
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,808,598,266
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	62,550
184	CLEARING ACCOUNTS	631,020
	TEMPORARY FACILITIES	-
	MISCELLANEOUS DEFERRED DEBITS	131,758,182
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	10,543,770
190	ACCUMULATED DEFERRED INCOME TAXES	72,957,674
191	UNRECOVERED PURCHASED GAS COSTS	-
TOTAL DEFERRED DEBITS		<u>2,039,120,773</u>
TOTAL ASSETS AND OTHER DEBITS		<u><u>\$ 11,088,633,952</u></u>



**SOUTHERN CALIFORNIA GAS COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**MARCH 31, 2015**

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**5. PROPRIETARY CAPITAL**

	<u>2015</u>
201 COMMON STOCK ISSUED	(834,888,907)
204 PREFERRED STOCK ISSUED	(21,551,075)
207 PREMIUM ON CAPITAL STOCK	-
208 OTHER PAID-IN CAPITAL	-
210 GAIN ON RETIRED CAPITAL STOCK	(9,722)
211 MISCELLANEOUS PAID-IN CAPITAL	(31,306,680)
214 CAPITAL STOCK EXPENSE	143,261
216 UNAPPROPRIATED RETAINED EARNINGS	(2,126,090,797)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>18,022,812</u>
TOTAL PROPRIETARY CAPITAL	<u>(2,995,681,108)</u>

**6. LONG-TERM DEBT**

221 BONDS	(1,900,000,000)
224 OTHER LONG-TERM DEBT	(12,475,533)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>6,565,719</u>
TOTAL LONG-TERM DEBT	<u>(1,905,909,814)</u>

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(146,773)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(197,542,394)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(698,370,756)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230 ASSET RETIREMENT OBLIGATIONS	<u>(1,300,796,818)</u>
TOTAL OTHER NONCURRENT LIABILITIES	<u>(2,196,856,741)</u>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**MARCH 31, 2015**

**8. CURRENT AND ACCRUED LIABILITIES**

2015

231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	(407,688,174)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(13,441,982)
235	CUSTOMER DEPOSITS	(74,552,378)
236	TAXES ACCRUED	(113,073,646)
237	INTEREST ACCRUED	(18,815,871)
238	DIVIDENDS DECLARED	(323,266)
241	TAX COLLECTIONS PAYABLE	(20,935,307)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(149,165,473)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(432,169)
244	DERIVATIVE INSTRUMENT LIABILITIES	(352,594)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		(798,780,860)

**9. DEFERRED CREDITS**

252	CUSTOMER ADVANCES FOR CONSTRUCTION	(78,981,096)
253	OTHER DEFERRED CREDITS	(140,077,094)
254	OTHER REGULATORY LIABILITIES	(1,585,101,154)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(14,579,875)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,137,795,730)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(234,870,480)
TOTAL DEFERRED CREDITS		(3,191,405,429)

TOTAL LIABILITIES AND OTHER CREDITS      \$ (11,088,633,952)

**SOUTHERN CALIFORNIA GAS COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2015**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		1,046,099,777
401	OPERATING EXPENSES	534,174,828	
402	MAINTENANCE EXPENSES	56,622,950	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	112,523,321	
408.1	TAXES OTHER THAN INCOME TAXES	22,452,294	
409.1	INCOME TAXES	104,275,574	
410.1	PROVISION FOR DEFERRED INCOME TAXES	142,513,204	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(152,582,630)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(1,239,637)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		818,739,904
	NET OPERATING INCOME		227,359,873

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(43,076)	
418	NONOPERATING RENTAL INCOME	106,218	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	93,198	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	8,814,641	
421	MISCELLANEOUS NONOPERATING INCOME	(235,379)	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	8,735,602	
425	MISCELLANEOUS AMORTIZATION	7,400	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(1,118,754)	
		(1,111,354)	
408.2	TAXES OTHER THAN INCOME TAXES	(29,850)	
409.2	INCOME TAXES	243,453	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(3,938,271)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	1,564,485	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(2,160,183)	
	TOTAL OTHER INCOME AND DEDUCTIONS		5,464,065
	INCOME BEFORE INTEREST CHARGES		232,823,938
	NET INTEREST CHARGES*		18,906,175
	NET INCOME		\$213,917,763

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$2,826,517)

**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2015**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$1,912,496,300
NET INCOME (FROM PRECEDING PAGE)	213,917,763
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(323,266)
OTHER RETAINED EARNINGS ADJUSTMENT	<u>-</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$2,126,090,797</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**FINANCIAL STATEMENT**  
**MARCH 31, 2015**

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	160,000	shares	Par Value \$4,000,000
Preferred Stock	840,000	shares	Par Value \$21,000,000
Preferred Stock	5,000,000	shares	Without Par Value
Preference Stock	5,000,000	shares	Without Par Value
Common Stock	100,000,000	shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

**PREFERRED STOCK**

6.0%	79,011	shares	\$1,975,275
6.0%	783,032	shares	19,575,800

**COMMON STOCK**

91,300,000	shares	834,888,907
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(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application No. 96-09-046, to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application No. 09-09-046 to which reference is hereby made.

(d) Number and Amount of Bonds Authorized and Issued:

<u>Number and Amount of Bonds Authorized and Issued:</u>				
	Nominal Date of Issue	Par Value		Interest Paid in 2015
		Authorized and Issued	Outstanding	
<u>First Mortgage Bonds:</u>				
5.45% Series HH, due 2018	10-14-03	250,000,000	250,000,000	13,625,000
5.75% Series KK, due 2035	11-18-05	250,000,000	250,000,000	14,375,000
5.125% Series MM, due 2040	11-18-10	300,000,000	300,000,000	15,375,000
3.750% Series NN, due 2042	09-21-12	350,000,000	350,000,000	13,125,000
4.450% Series OO, due 2044	03-13-14	250,000,000	250,000,000	11,125,000
3.150% Series PP, due 2024	09-11-14	500,000,000	500,000,000	15,750,000
<u>Other Long-Term Debt</u>				
4.750% SFr. Foreign Interest Payment Securities	05-14-06	7,475,533	7,475,533	355,088
5.67% Medium-Term Note, due 2028	01-15-03	5,000,000	5,000,000	283,500

**SOUTHERN CALIFORNIA GAS COMPANY**  
**FINANCIAL STATEMENT**  
**MARCH 31, 2015**

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<u>Other Indebtedness:</u>	<u>Date of</u>	<u>Date of</u>	<u>Interest</u>	<u>Outstanding</u>	<u>Interest Paid</u>
Commercial Paper & ST Bank Loans	<u>Issue</u> 12/14	<u>Maturity</u> 01/15	<u>Rate</u> Various	50,000,000	2015 \$40,748

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

<u>Preferred</u> <u>Stock</u>	<u>Shares</u>	<u>Dividends Declared</u>				
	<u>Outstanding</u> <u>@ 12-31-13</u>	2011	2012	2013	2014	2015
6.0%	79,011	\$118,517	\$118,517	\$118,517	\$118,517	\$29,629
6.0%	783,032	1,174,548	1,174,548	1,174,548	1,174,548	293,637
	862,043	\$1,293,065	\$1,293,065	\$1,293,065	\$1,293,065	\$323,266

<u>Common Stock</u>						
Amount	\$50,000,000	\$250,000,000	\$50,000,000	\$100,000,000		\$0 [1]

A balance sheet and a statement of income and retained earnings of Applicant for the three months ended March 31, 2015 are attached hereto.

[1] Southern California Gas Company dividend to parent company, Sempra Energy.

# **Attachment B**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**MARCH 31, 2015**

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<b>1. UTILITY PLANT</b>		<b>2015</b>
101	UTILITY PLANT IN SERVICE	\$13,888,198,694
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	85,194,000
105	PLANT HELD FOR FUTURE USE	11,307,728
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	745,399,205
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,341,219,029)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(458,364,567)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(812,656)
118	OTHER UTILITY PLANT	958,512,529
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(234,482,149)
120	NUCLEAR FUEL - NET	-
TOTAL NET UTILITY PLANT		<u>10,657,484,477</u>

<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	5,946,616
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(364,300)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>1,150,445,512</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>1,156,027,828</u>



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**MARCH 31, 2015**

<b>3. CURRENT AND ACCRUED ASSETS</b>		<u>2015</u>
131	CASH	12,803,142
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	13
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	241,646,913
143	OTHER ACCOUNTS RECEIVABLE	35,833,872
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,516,287)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	66,213,845
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	926,962
151	FUEL STOCK	5,706,237
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	98,343,046
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	177,304,021
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	370,952
165	PREPAYMENTS	181,458,995
171	INTEREST AND DIVIDENDS RECEIVABLE	714,576
173	ACCRUED UTILITY REVENUES	58,392,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	2,569,500
175	DERIVATIVE INSTRUMENT ASSETS	<u>123,240,048</u>
TOTAL CURRENT AND ACCRUED ASSETS		<u>1,002,008,335</u>
 <b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	32,941,942
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,580,564,086
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	5,088,779
184	CLEARING ACCOUNTS	128,035
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	49,608,555
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	11,487,572
190	ACCUMULATED DEFERRED INCOME TAXES	<u>589,950,886</u>
TOTAL DEFERRED DEBITS		<u>4,269,769,855</u>
TOTAL ASSETS AND OTHER DEBITS		<u><u>17,085,290,495</u></u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**MARCH 31, 2015**

**5. PROPRIETARY CAPITAL**

	<u>2015</u>
201 COMMON STOCK ISSUED	(\$291,458,395)
204 PREFERRED STOCK ISSUED	-
207 PREMIUM ON CAPITAL STOCK	(591,282,978)
210 GAIN ON RETIRED CAPITAL STOCK	-
211 MISCELLANEOUS PAID-IN CAPITAL	(479,665,368)
214 CAPITAL STOCK EXPENSE	24,605,640
216 UNAPPROPRIATED RETAINED EARNINGS	(3,755,365,484)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>11,929,808</u>
 TOTAL PROPRIETARY CAPITAL	 <u>(5,081,236,777)</u>

**6. LONG-TERM DEBT**

221 BONDS	(4,302,505,000)
223 ADVANCES FROM ASSOCIATED COMPANIES	-
224 OTHER LONG-TERM DEBT	(223,900,000)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>12,053,184</u>
 TOTAL LONG-TERM DEBT	 <u>(4,514,351,816)</u>

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(645,989,045)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(28,805,702)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(231,824,751)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230 ASSET RETIREMENT OBLIGATIONS	<u>(849,341,444)</u>
 TOTAL OTHER NONCURRENT LIABILITIES	 <u>(1,755,960,942)</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**MARCH 31, 2015**

**8. CURRENT AND ACCRUED LIABILITIES**

	<u>2015</u>
231 NOTES PAYABLE	0
232 ACCOUNTS PAYABLE	(352,235,840)
233 NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234 ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(28,204,833)
235 CUSTOMER DEPOSITS	(72,390,597)
236 TAXES ACCRUED	(192,995,402)
237 INTEREST ACCRUED	(56,283,382)
238 DIVIDENDS DECLARED	-
241 TAX COLLECTIONS PAYABLE	(4,985,065)
242 MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(211,783,444)
243 OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(38,580,814)
244 DERIVATIVE INSTRUMENT LIABILITIES	(141,658,943)
245 DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	<hr/>
TOTAL CURRENT AND ACCRUED LIABILITIES	<u>(1,099,118,320)</u>

**9. DEFERRED CREDITS**

252 CUSTOMER ADVANCES FOR CONSTRUCTION	(46,515,882)
253 OTHER DEFERRED CREDITS	(323,301,595)
254 OTHER REGULATORY LIABILITIES	(1,462,351,497)
255 ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(20,843,219)
257 UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281 ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282 ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,969,906,854)
283 ACCUMULATED DEFERRED INCOME TAXES - OTHER	(811,703,593)
	<hr/>
TOTAL DEFERRED CREDITS	<u>(4,634,622,640)</u>

TOTAL LIABILITIES AND OTHER CREDITS	<u><u>(\$17,085,290,495)</u></u>
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**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2015**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$1,081,681,542
401	OPERATING EXPENSES	\$632,170,225	
402	MAINTENANCE EXPENSES	27,392,356	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	139,383,925	
408.1	TAXES OTHER THAN INCOME TAXES	30,637,027	
409.1	INCOME TAXES	29,982,228	
410.1	PROVISION FOR DEFERRED INCOME TAXES	177,645,255	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(128,742,715)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(771,946)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		907,696,355
	NET OPERATING INCOME		173,985,187

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	2,024	
417.1	EXPENSES OF NONUTILITY OPERATIONS	-	
418	NONOPERATING RENTAL INCOME	24,034	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	1,335,209	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	8,399,044	
421	MISCELLANEOUS NONOPERATING INCOME	113,125	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	9,873,436	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	62,512	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	247,131	
	TOTAL OTHER INCOME DEDUCTIONS	309,643	
408.2	TAXES OTHER THAN INCOME TAXES	154,576	
409.2	INCOME TAXES	(90,872)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	1,680,019	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(446,548)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	1,297,175	
	TOTAL OTHER INCOME AND DEDUCTIONS		8,266,618
	INCOME BEFORE INTEREST CHARGES		182,251,805
	EXTRAORDINARY ITEMS AFTER TAXES		12,557,074
	NET INTEREST CHARGES*		47,618,566
	NET INCOME		\$147,190,313

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$3,268,054)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2015**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$3,608,175,171
NET INCOME (FROM PRECEDING PAGE)	147,190,313
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	0
OTHER RETAINED EARNINGS ADJUSTMENTS	0
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$3,755,365,484</u></u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**March 31, 2015**

(a) Amounts and Kinds of Stock Authorized:  
Common Stock

255,000,000 shares

Without Par Value

Amounts and Kinds of Stock Outstanding:  
**COMMON STOCK**

116,583,358 shares

291,458,395

(b) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 08-07-029, 10-10-023 and 12-03-005 to which references are hereby made.

(c) Number and Amount of Bonds Authorized and Issued:

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2015
<u>First Mortgage Bonds:</u>				
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.85% Series RR, due 2021	06-29-93	60,000,000	0	0
5.875% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,373
5.875% Series WW, due 2034	06-17-04	40,000,000	40,000,000	2,350,000
5.875% Series XX, due 2034	06-17-04	35,000,000	35,000,000	2,056,250
5.875% Series YY, due 2034	06-17-04	24,000,000	24,000,000	1,410,000
5.875% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	1,976,938
4.00% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	3,000,000
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-15-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
1.65% Series EEE, due 2018	09-21-06	161,240,000	161,240,000	2,660,460
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-26-10	500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000	10,500,000
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	10,750,000
3.60% Series NNN, due 2023	09-09-13	450,000,000	450,000,000	15,840,000
.4677% Series OOO, due 2017	03-12-15	140,000,000	140,000,000	0
1.9140% Series PPP, due 2022	03-12-15	30,551,353	30,551,353	0
<b>Total 1st. Mortgage Bonds:</b>				<b>181,406,020</b>
<u>Unsecured Bonds:</u>				
5.30% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.50% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.90% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000
<b>Total Unsecured Bonds</b>				<b>6,586,700</b>
<b>Total Bonds:</b>				<b>187,992,720</b>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**March 31, 2015**

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2015</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	245,580,000	\$103,346

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

Preferred Stock	Shares Outstanding 3/31/15	Dividends Declared				
		2011	2012	2013	2014	2015
5.0%		\$375,000	\$375,000	\$281,250	\$0	\$0
4.50%		270,000	270,000	202,500	0	0
4.40%		286,000	286,000	214,500	0	0
4.60%		343,868	343,868	257,901	0	0
\$ 1.70		2,380,000	2,380,000	1,785,000	0	0
\$ 1.82		1,164,800	1,164,800	873,600	0	0
	0	\$4,819,668	\$4,819,668	\$3,614,751	\$0	\$0

Common Stock

Dividend to Parent	[1]	\$0	\$0	\$0	\$200,000,000	\$0
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**NOTE 11 PREFERRED STOCK 10K:**

On October 15, 2013, SDG&E redeemed all six series of its outstanding shares of contingently redeemable preferred stock for \$82 million, including a \$3 million early call premium (pg 9).

[1] San Diego Gas & Electric Company dividend to parent.

# **Attachment C**



**TABLE 1**  
**Natural Gas Transportation Rates**  
**Southern California Gas Company**  
**January, 2015 Rates**

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes		
	Jan-1-15	Average	Jan-1-15	Jan-1-15	Proposed	Jan-1-15	Revenue	Rate	% Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	Change	Change	change
	Mth	\$/therm	\$000's	Mth	\$/therm	\$000's	\$000's	\$/therm	%
	A	B	C	D	E	F	G	H	I
1 <u>CORE</u>									
2 Residential	2,337,534	\$0.71570	\$1,672,983	2,337,534	\$0.71864	\$1,679,842	\$6,859	\$0.00293	0.4%
3 Commercial & Industrial	984,102	\$0.33979	\$334,392	984,102	\$0.34190	\$336,463	\$2,071	\$0.00210	0.6%
4									
5 NGV - Pre SempraWide	117,220	\$0.13363	\$15,665	117,220	\$0.13489	\$15,812	\$148	\$0.00126	0.9%
6 SempraWide Adjustment	117,220	\$0.00867	\$1,016	117,220	\$0.00863	\$1,012	(\$4)	(\$0.00004)	-0.4%
7 NGV - Post SempraWide	117,220	\$0.14230	\$16,681	117,220	\$0.14353	\$16,824	\$144	\$0.00122	0.9%
8									
9 Gas A/C	825	\$0.14108	\$116	825	\$0.14210	\$117	\$1	\$0.00102	0.7%
10 Gas Engine	16,774	\$0.12163	\$2,040	16,774	\$0.12163	\$2,040	\$0	\$0.00000	0.0%
11 <b>Total Core</b>	<b>3,456,455</b>	<b>\$0.58621</b>	<b>\$2,026,212</b>	<b>3,456,455</b>	<b>\$0.58884</b>	<b>\$2,035,287</b>	<b>\$9,075</b>	<b>\$0.00263</b>	<b>0.4%</b>
12									
13 <u>NONCORE COMMERCIAL &amp; INDUSTRIAL</u>									
14 Distribution Level Service	893,164	\$0.06968	\$62,239	893,164	\$0.07107	\$63,474	\$1,235	\$0.00138	2.0%
15 Transmission Level Service (2)	654,456	\$0.01804	\$11,806	654,456	\$0.01886	\$12,340	\$534	\$0.00082	4.5%
16 <b>Total Noncore C&amp;I</b>	<b>1,547,620</b>	<b>\$0.04784</b>	<b>\$74,045</b>	<b>1,547,620</b>	<b>\$0.04899</b>	<b>\$75,814</b>	<b>\$1,769</b>	<b>\$0.00114</b>	<b>2.4%</b>
17									
18 <u>NONCORE ELECTRIC GENERATION</u>									
19 Distribution Level Service									
20 Pre Sempra Wide	333,969	\$0.05403	\$18,044	333,969	\$0.05548	\$18,529	\$485	\$0.00145	2.7%
21 Sempra Wide Adjustment	333,969	(\$0.00910)	(\$3,041)	333,969	(\$0.00924)	(\$3,088)	(\$47)	(\$0.00014)	1.5%
22 Distribution Post Sempra Wide	333,969	\$0.04492	\$15,003	333,969	\$0.04623	\$15,441	\$438	\$0.00131	2.9%
23 Transmission Level Service (2)	2,641,080	\$0.01487	\$39,270	2,641,080	\$0.01568	\$41,424	\$2,155	\$0.00082	5.5%
24 <b>Total Electric Generation</b>	<b>2,975,049</b>	<b>\$0.01824</b>	<b>\$54,273</b>	<b>2,975,049</b>	<b>\$0.01911</b>	<b>\$56,865</b>	<b>\$2,592</b>	<b>\$0.00087</b>	<b>4.8%</b>
25									
26 <b>TOTAL RETAIL NONCORE</b>	<b>4,522,669</b>	<b>\$0.02837</b>	<b>\$128,318</b>	<b>4,522,669</b>	<b>\$0.02934</b>	<b>\$132,680</b>	<b>\$4,361</b>	<b>\$0.00096</b>	<b>3.4%</b>
27									
28 <u>WHOLESALE</u>									
29 Wholesale Long Beach (2)	92,897	\$0.01453	\$1,350	92,897	\$0.01535	\$1,426	\$76	\$0.00082	5.6%
30 Wholesale SWG (2)	67,209	\$0.01453	\$977	67,209	\$0.01535	\$1,032	\$55	\$0.00082	5.6%
31 Wholesale Vernon (2)	87,906	\$0.01453	\$1,278	87,906	\$0.01535	\$1,349	\$72	\$0.00082	5.6%
32 International (2)	69,979	\$0.01453	\$1,017	69,979	\$0.01535	\$1,074	\$57	\$0.00082	5.6%
33 Total Wholesale & International	317,990	\$0.01453	\$4,622	317,990	\$0.01535	\$4,881	\$259	\$0.00082	5.6%
34 SDGE Wholesale	1,247,558	\$0.01258	\$15,692	1,247,558	\$0.01258	\$15,692	\$0	\$0.00000	0.0%
35 <b>Total Wholesale Incl SDGE</b>	<b>1,565,548</b>	<b>\$0.01298</b>	<b>\$20,313</b>	<b>1,565,548</b>	<b>\$0.01314</b>	<b>\$20,573</b>	<b>\$259</b>	<b>\$0.00017</b>	<b>1.3%</b>
36									
37 <b>TOTAL NONCORE</b>	<b>6,088,217</b>	<b>\$0.02441</b>	<b>\$148,631</b>	<b>6,088,217</b>	<b>\$0.02517</b>	<b>\$153,252</b>	<b>\$4,621</b>	<b>\$0.00076</b>	<b>3.1%</b>
38									
39 Unbundled Storage (4)			\$26,476			\$26,476	\$0		
40 System Total (w/o BTS)	9,544,672	\$0.23063	\$2,201,319	9,544,672	\$0.23207	\$2,215,015	\$13,696	\$0.00143	0.6%
41 Backbone Trans. Service BTS (3)	2,809	\$0.15777	\$161,782	2,809	\$0.18862	\$193,408	\$31,626	\$0.03084	19.5%
42 <b>SYSTEM TOTALw/BTS</b>	<b>9,544,672</b>	<b>\$0.24758</b>	<b>\$2,363,102</b>	<b>9,544,672</b>	<b>\$0.25233</b>	<b>\$2,408,423</b>	<b>\$45,321</b>	<b>\$0.00475</b>	<b>1.9%</b>
43									
44 EOR Revenues	203,920	\$0.03081	\$6,283	203,920	\$0.03189	\$6,504	\$220	\$0.00108	3.5%
45 <b>Total Throughput w/EOR Mth/yr</b>	<b>9,748,592</b>			<b>9,748,592</b>					

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate.
- 2) These Transmission Level Service "TLS" amounts represent the average transmission rate, see Table 7 or detail list of TLS rates.
- 3) BTS charge (\$/dth/day) is proposed as a separate rate. Core will pay through procurement rate, noncore as a separate charge.
- 4) Unbundles Storage costs are not part of the Core Storage or Load Balancing functions (those are included in transport rates).

**TABLE 2**  
**Residential Transportation Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes		
	Jan-1-15	Average	Jan-1-15	Jan-1-15		Jan-1-15	Revenue	Rate	% Rate
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
	A	B	C	D	E	F	G	H	I
1 <b>RESIDENTIAL SERVICE</b>									
2 Customer Charge									
3 Single Family	3,663,383	\$5.00	\$219,803	3,663,383	\$5.00	\$219,803	\$0	\$0.00000	0.0%
4 Multi-Family	1,674,287	\$5.00	\$100,457	1,674,287	\$5.00	\$100,457	\$0	\$0.00000	0.0%
5 Small Master Meter	122,347	\$5.00	\$7,341	122,347	\$5.00	\$7,341	\$0	\$0.00000	0.0%
6 Submeter Credit-\$/unit/day	147,568	(\$0.23573)	(\$12,697)	147,568	(\$0.23573)	(\$12,697)	\$0	\$0.00000	0.0%
7 <b>Volumetric Transportation Rate Excludes CSITMA and CAT:</b>									
8 Baseline Rate	1,583,823	\$0.49782	\$788,461	1,583,823	\$0.50077	\$793,130	\$4,669	\$0.00295	0.6%
9 Non-Baseline Rate	743,221	\$0.75782	\$563,229	743,221	\$0.76077	\$565,419	\$2,191	\$0.00295	0.4%
10	2,327,044	\$0.71618	\$1,666,594	2,327,044	\$0.71913	\$1,673,453	\$6,859	\$0.00295	0.4%
11 NBL/BL Ratio:									
12 Composite Rate \$/th		\$1.12505			\$1.12800			\$0.00295	0.3%
13 Gas Rate \$/th		\$0.42840			\$0.42840			\$0.00000	0.0%
14 NBL/Composite rate ratio (4) =		1.05			1.05				
15 NBL- BL rate difference \$/th		0.26000			0.26000			\$0.00000	0.0%
16									
17 Large Master Meter Rate (Excludes Rate Adders for CAT):									
18 Customer Charge	55	\$373.78	\$248	55	\$373.78	\$248	\$0	\$0.00	0.0%
19 Baseline Rate	7,802	\$0.17921	\$1,398	7,802	\$0.17934	\$1,399	\$1	\$0.00012	0.1%
20 Non-Baseline Rate	2,688	\$0.27281	\$733	2,688	\$0.27245	\$732	(\$1)	(\$0.00036)	-0.1%
21	10,490	\$0.22688	\$2,380	10,490	\$0.22688	\$2,380	\$0	\$0.00000	0.0%
22									
23 <b>Residential Rates Includes CSITMA, Excludes CAT:</b>									
24 CSITMA Adder to Volumetric Rate	1,671,915	\$0.00244	\$4,082	1,671,915	\$0.00244	\$4,082	\$0	\$0.00000	0.0%
25 Residential:									
26 Customer Charge		\$5.00			\$5.00			\$0.00000	0.0%
27 Baseline \$/therm		\$0.50026			\$0.50321			\$0.00295	0.6%
28 Non-Baseline \$/therm		\$0.76026			\$0.76321			\$0.00295	0.4%
29 Average NonCARE Rate \$/therm		\$0.71863			\$0.72157			\$0.00295	0.4%
30 Large Master Meter:									
31 Customer Charge		\$373.78			\$373.78			\$0.00	0.0%
32 BaseLine Rate		\$0.18166			\$0.18178			\$0.00012	0.1%
33 NonBaseLine Rate		\$0.27525			\$0.27489			(\$0.00036)	-0.1%
34 Average NonCARE Rate \$/therm		\$0.22932			\$0.22932			\$0.00000	0.0%
35 <b>Residential Rates Includes CSITMA &amp; CAT:</b>									
36 CAT Adder to Volumetric Rate	8,732	(\$0.00831)	(\$73)	8,732	(\$0.00831)	(\$73)	\$0	\$0.00000	0%
37 Residential:									
38 Customer Charge		\$5.00			\$5.00			\$0.00000	0.0%
39 BaseLine Rate		\$0.49195			\$0.49490			\$0.00295	0.6%
40 NonBaseLine Rate		\$0.75195			\$0.75490			\$0.00295	0.4%
41 Large Master Meter:									
42 Customer Charge		\$373.78			\$373.78			\$0.00000	0.0%
43 BaseLine Rate		\$0.17335			\$0.17347			\$0.00012	0.1%
44 NonBaseLine Rate		\$0.26694			\$0.26658			(\$0.00036)	-0.1%
45 <b>Other Adjustments :</b>									
46 TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)			\$0.00000	0.0%
47									
48 <b>TOTAL RESIDENTIAL</b>	<b>2,337,534</b>	<b>\$0.71570</b>	<b>\$1,672,983</b>	<b>2,337,534</b>	<b>\$0.71864</b>	<b>\$1,679,842</b>	<b>\$6,859</b>	<b>\$0.00293</b>	<b>0.4%</b>

See footnotes Table 1

**TABLE 3**  
**Core Nonresidential Transportation Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)

		Present Rates			Proposed Rates			Changes		
		Jan-1-15	Average	Jan-1-15	Jan-1-15	Rate	Jan-1-15	Revenue	Rate	% Rate
		Volumes	Rate	Revenue	Volumes		Revenue	Change	Change	change
		Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
		A	B	C	D	E	F	G	H	I
1										
2	CORE COMMERCIAL & INDUSTRIAL									
3	Customer Charge 1	147,208	\$15.00	\$26,497	147,208	\$15.00	\$26,497	\$0	\$0.00	0.0%
4	Customer Charge 2	60,603	\$15.00	\$10,909	60,603	\$15.00	\$10,909	\$0	\$0.00	0.0%
5	Volumetric Transportation Rate Excludes CSITMA & CAT:									
6	Tier 1 = 250th/mo	223,928	\$0.54382	\$121,776	223,928	\$0.54592	\$122,247	\$471	\$0.00210	0.4%
7	Tier 2 = next 4167 th/mo	495,650	\$0.28796	\$142,725	495,650	\$0.29006	\$143,768	\$1,043	\$0.00210	0.7%
8	Tier 3 = over 4167 th/mo	264,524	\$0.11640	\$30,792	264,524	\$0.11851	\$31,348	\$557	\$0.00210	1.8%
9		984,102	\$0.33807	\$332,699	984,102	\$0.34018	\$334,770	\$2,071	\$0.00210	0.6%
10										
11	Volumetric Transportation Rate Includes CSITMA, Excludes CAT:									
12	CSITMA Adder to Volumetric Rate	980,381	\$0.00244	\$2,393	980,381	\$0.00244	\$2,393	\$0	\$0.00000	0.0%
13	Tier 1 = 250th/mo		\$0.54626			\$0.54836		\$0.00210	0.4%	
14	Tier 2 = next 4167 th/mo		\$0.29040			\$0.29250		\$0.00210	0.7%	
15	Tier 3 = over 4167 th/mo		\$0.11885			\$0.12095		\$0.00210	1.8%	
16			\$0.34051			\$0.34262		\$0.00210		
17	Volumetric Transportation Rate Includes CSITMA & CAT:									
18	CAT Adder to Volumetric Rate	84,283	(\$0.00831)	(\$700)	84,283	(\$0.00831)	(\$700)	\$0	\$0.00000	0%
19	Tier 1 = 250th/mo		\$0.53795			\$0.54005		\$0.00210	0.4%	
20	Tier 2 = next 4167 th/mo		\$0.28209			\$0.28419		\$0.00210	0.7%	
21	Tier 3 = over 4167 th/mo		\$0.11054			\$0.11264		\$0.00210	1.9%	
22			\$0.33221			\$0.33431		\$0.00210	0.6%	
23	Other Adjustments :									
24	TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)		\$0.00000	0.0%	
25										
26	TOTAL CORE C&I	984,102	\$0.33979	\$334,392	984,102	\$0.34190	\$336,463	\$2,071	\$0.00210	0.6%
27										
28	NATURAL GAS VEHICLES (a sempra-wide rate)									
29	Customer Charge, P-1	229	\$13.00	\$36	229	\$13.00	\$36	\$0	\$0.00000	0.0%
30	Customer Charge, P-2A	83	\$65.00	\$64	83	\$65.00	\$64	\$0	\$0.00000	0.0%
31	Uncompressed Rate Excludes CSITMA & CAT	117,220	\$0.12748	\$14,943	117,220	\$0.12870	\$15,087	\$144	\$0.00122	1.0%
32	Total Uncompressed NGV	117,220	\$0.12833	\$15,043	117,220	\$0.12956	\$15,187	\$144	\$0.00122	1.0%
33	Compressed Rate Adder	1,287	\$1.05002	\$1,351	1,287	\$1.05002	\$1,351	(\$0)	(\$0.00000)	0.0%
34										
35	Uncompressed Rate Includes CSITMA, Excludes CAT									
36	CSITMA Adder to Volumetric Rate	117,175	\$0.00244	\$286	117,175	\$0.00244	\$286	\$0	\$0.00000	0.0%
37	Uncompressed Rate \$/therm		\$0.12992			\$0.13114		\$0.00122	0.9%	
38	Other Adjustments :									
39	TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)		\$0.00000	0.0%	
40										
41	TOTAL NGV SERVICE	117,220	\$0.14230	\$16,681	117,220	\$0.14353	\$16,824	\$144	\$0.00122	0.9%
42										
43	RESIDENTIAL NATURAL GAS VEHICLES (optional rate)									
44	Customer Charge	5,460	\$10.00	\$655	5,460	\$10.00	\$655	\$0	\$0.00000	0.0%
45	Uncompressed Rate Excludes CSITMA & CAT	5,346	\$0.19467	\$1,041	5,346	\$0.19557	\$1,046	\$5	\$0.00089	0.5%
46		5,346	\$0.31722	\$1,696	5,346	\$0.31812	\$1,701	\$5	\$0.00089	0.3%
47	Uncompressed Rate Includes CSITMA, Excludes CAT									
48	CSITMA Adder to Volumetric Rate		\$0.00244			\$0.00244		\$0.00000	0.0%	
49	Uncompressed Rate \$/therm		\$0.19711			\$0.19801		\$0.00089	0.5%	
50										
51	Uncompressed Rate Includes CSITMA & CAT									
52	CAT Adder to Volumetric Rate	0	(\$0.00831)	\$0	0	(\$0.00831)	\$0	\$0	\$0.00000	0.0%
53	Uncompressed Rate		\$0.18880			\$0.18969		\$0	\$0.00089	0.5%
54	Other Adjustments :									
55	TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)		\$0.00000	0.0%	
56										
57	TOTAL RESIDENTIAL NATURAL GAS VEHICLES	5,346	\$0.31722	\$1,696	5,346	\$0.31812	\$1,701	\$5	\$0.00089	0.3%

SRMA Application Update (A.14-12-016)

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**TABLE 5**  
**Noncore Commercial & Industrial Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes		
	Jan-1-15	Average	Jan-1-15	Jan-1-15		Jan-1-15	Revenue	Rate	% Rate
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
	A	B	C	D	E	F	G	H	I
1 NonCore Commercial & Industrial Distribution Level									
2 Customer Charge	602	\$350.00	\$2,530	602	\$350.00	\$2,530	\$0	\$0.00000	0.0%
3									
4 <b>Volumetric Rates Includes CARB fee, Excludes CSITMA</b>									
5 Tier 1 = 250kth/yr	133,045	\$0.14882	\$19,800	133,045	\$0.15020	\$19,984	\$184	\$0.00138	0.9%
6 Tier 2 = 250k to 1000k	217,578	\$0.09108	\$19,818	217,578	\$0.09247	\$20,118	\$301	\$0.00138	1.5%
7 Tier 3 = 1 to 2 million th/yr	109,379	\$0.05415	\$5,923	109,379	\$0.05553	\$6,074	\$151	\$0.00138	2.6%
8 Tier 4 = over 2 million th/yr	433,162	\$0.02776	\$12,024	433,162	\$0.02914	\$12,623	\$599	\$0.00138	5.0%
9 Volumetric totals (excl itcs)	893,164	\$0.06445	\$57,564	893,164	\$0.06583	\$58,799	\$1,235	\$0.00138	2.1%
10									
11 <b>Volumetric Rates Includes CARB Fee &amp; CSITMA</b>									
12 CSITMA Adder to Volumetric Rate		\$0.00244	\$2,145		\$0.00244	\$2,145	\$0	\$0.00000	0.0%
13 Tier 1 = 250kth/yr		\$0.15126			\$0.15264			\$0.00138	0.9%
14 Tier 2 = 250k to 1000k		\$0.09352			\$0.09491			\$0.00138	1.5%
15 Tier 3 = 1 to 2 million th/yr		\$0.05659			\$0.05797			\$0.00138	2.4%
16 Tier 4 = over 2 million th/yr		\$0.03020			\$0.03158			\$0.00138	4.6%
17 <b>Other Adjustments :</b>									
18 TCA for CSITMA exempt customers		(\$0.00244)			(\$0.00244)			\$0.00000	0.0%
19 CARB Fee Credit \$/th		(\$0.00110)			(\$0.00110)			\$0.00000	0.0%
20 NCCI - DISTRIBUTION LEVEL	893,164	\$0.06968	\$62,239	893,164	\$0.07107	\$63,474	\$1,235	\$0.00138	2.0%
21									
22 NCCI-TRANSMISSION LEVEL Incl CARB Fee	10,674	\$0.01564	\$167	10,674	\$0.01645	\$176	\$9	\$0.00082	5.2%
23 NCCI-TRANSMISSION LEVEL Incl CARB Fee	643,782	\$0.01808	\$11,639	643,782	\$0.01890	\$12,164	\$525	\$0.00082	4.5%
24 NCCI-TRANSMISSION LEVEL (2)	654,456	\$0.01804	\$11,806	654,456	\$0.01886	\$12,340	\$534	\$0.00082	4.5%
25									
26 <b>TOTAL NONCORE C&amp;I</b>	<b>1,547,620</b>	<b>\$0.04784</b>	<b>\$74,045</b>	<b>1,547,620</b>	<b>\$0.04899</b>	<b>\$75,814</b>	<b>\$1,769</b>	<b>\$0.00114</b>	<b>2.4%</b>

**TABLE 6**  
**Noncore Electric Generation Rates and Enhanced Oil Recovery Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)									
	Present Rates			Proposed Rates			Changes		
	Jan-1-15	Average	Jan-1-15	Jan-1-15		Jan-1-15	Revenue	Rate	% Rate
	Volumes	Rate	Revenue	Volumes	Rate	Revenue	Change	Change	change
	Mth	\$/th	\$000's	Mth	\$/th	\$000's	\$000's	\$/th	%
	A	B	C	D	E	F	G	H	I
1									
2	<b><u>ELECTRIC GENERATION</u></b>								
3									
4									
5	<b><u>Small EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB fee &amp; CSITMA:</u></b>								
6	Customer Charge	147	\$50.00	\$88	147	\$50.00	\$88	\$0	\$0.00000 0.0%
7	Volumetric Rate	42,850	\$0.10380	\$4,448	42,850	\$0.10495	\$4,497	\$49	\$0.00115 1.1%
8	Small EG Distribution Level Service	42,850	\$0.10586	\$4,536	42,850	\$0.10701	\$4,585	\$49	\$0.00115 1.1%
9									
10	<b><u>Large EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB Fee &amp; CSITMA</u></b>								
11	Customer Charge	34	\$0.00	\$0	34	\$0.00	\$0	\$0	\$0.00000
12	Volumetric Rate	291,119	\$0.03506	\$10,208	291,119	\$0.03640	\$10,596	\$388	\$0.00133 3.8%
13	Large EG Distribution Level Service	291,119	\$0.03506	\$10,208	291,119	\$0.03640	\$10,596	\$388	\$0.00133 3.8%
14									
15	EG Distribution excl CARB fee & CSITMA	333,969	\$0.04415	\$14,744	333,969	\$0.04546	\$15,181	\$438	\$0.00131 3.0%
16									
17	<b><u>Volumetric Rates Includes CARB fee, Excludes CSITMA</u></b>								
18	EFMA Cost Adder	235,121	\$0.00110	\$260	235,121	\$0.00110	\$260	\$0	\$0.00000 0.0%
19	EG-Distribution Tier 1 w/CARB fee		\$0.10490			\$0.10605		\$0.00115	1.1%
20	EG-Distribution Tier 2 w/CARB Fee		\$0.03617			\$0.03750		\$0.00133	3.7%
21	Total - EG Distribution Level	333,969	\$0.04492	\$15,003	333,969	\$0.04623	\$15,441	\$438	\$0.00131 2.9%
22	CARB Fee Credit \$/th		(\$0.00110)			(\$0.00110)		\$0.00000	0.0%
23									
24	EG Transmission Level Service Excl CARB fee	1,839,870	\$0.01453	\$26,741	1,839,870	\$0.01535	\$28,242	\$1,501	\$0.00082 5.6%
25	EG Transmission Level Service Incl CARB Fee	801,210	\$0.01564	\$12,529	801,210	\$0.01645	\$13,183	\$654	\$0.00082 5.2%
26	EG Transmission Level (2)	2,641,080	\$0.01487	\$39,270	2,641,080	\$0.01568	\$41,424	\$2,155	\$0.00082 5.5%
27									
28	<b>TOTAL ELECTRIC GENERATION</b>	<b>2,975,049</b>	<b>\$0.01824</b>	<b>\$54,273</b>	<b>2,975,049</b>	<b>\$0.01911</b>	<b>\$56,865</b>	<b>\$2,592</b>	<b>\$0.00087 4.8%</b>
29									
30	<b><u>EOR Rates &amp; revenue Excludes CARB Fee &amp; CSITMA:</u></b>								
31	Distribution Level EOR:								
32	Customer Charge	23	\$500.00	\$138	23	\$500.00	\$138	\$0	\$0.00000 0.0%
33	Volumetric Rate Excl CARB Fee & CSITMA	109,229	\$0.04366	\$4,769	109,229	\$0.04497	\$4,912	\$143	\$0.00131 3.0%
34									
35	<b><u>Volumetric Rates Includes CARB Fee, Excludes CSITMA</u></b>								
36	CARB Fee		\$0.00110			\$0.00110			
37	Volumetric Rate Incl CARB fee & Excl CSITMA		\$0.04476			\$0.04608		\$0.00131	2.9%
38	Distribution Level EOR	109,229	\$0.04492	\$4,907	109,229	\$0.04623	\$5,050	\$143	\$0.00131 2.9%
39	CARB Fee Credit \$/th		(\$0.00110)			(\$0.00110)		\$0.00000	0.0%
40									
41	Transmission Level EOR Excludes CARB fee	94,691	\$0.01453	\$1,376	94,691	\$0.01535	\$1,453	\$77	\$0.00082 5.6%
42	<b>Total EOR</b>	<b>203,920</b>	<b>\$0.03081</b>	<b>\$6,283</b>	<b>203,920</b>	<b>\$0.03189</b>	<b>\$6,504</b>	<b>\$220</b>	<b>\$0.00108 3.5%</b>

1) CSITMA - Noncore C&I D Tariff rate includes CSITMA. Customers exempt, including Constitutionally Exempt, receive Transportation Charge Adj. (TCA).

EG Tariff Rate excludes CSITMA, since EG customers are exempt.

2) CARB Fee - EG-D and NCCI-D rates include CARB Fee.

3) EOR customers tariff includes CARB Fee and excludes CSITMA; since EOR customers are exempt from CSITMA and get a credit for CARB Fee.

See footnotes Table 1

**TABLE 7**  
**Transmission Level Service Transportation Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)

	Present Rates			Proposed Rates			Changes		
	Jan-1-15	Average	Jan-1-15	Jan-1-15		Jan-1-15	Revenue	Rate	% Rate
	Volumes	Rate	BCAP Vols	Volumes	Rate	Revenue	Change	Change	change
	Mth	\$/th	\$000's	Mth, Mdth	\$/th	\$000's	\$000's	\$/th	%
	A	B	C	D	E	F	G	H	I
1 <b>Rate Excluding CSITMA &amp; CARB Fee:</b>									
2 Reservation Service Option (RS):									
3 Daily Reservation rate \$/th/day		\$0.00597			\$0.00597			(\$0.00000)	0.0%
4 Usage Charge for RS \$/th		\$0.00650			\$0.00731			\$0.00082	12.5%
5 Class Average Volumetric Rate (CA)									
6 Volumetric Rate \$/th		\$0.00803			\$0.00803			(\$0.00000)	0.0%
7 Usage Charge for CA \$/th		\$0.00650			\$0.00731			\$0.00082	12.5%
8 Class Average Volumetric Rate (CA) \$/th		\$0.01453			\$0.01535			\$0.00082	5.6%
9									
10 115% CA (for NonBypass Volumetric NV) \$/th		\$0.01671			\$0.01765			\$0.00094	5.6%
11 135% CA (for Bypass Volumetric BV) \$/th		\$0.01962			\$0.02072			\$0.00110	5.6%
12 <b>Total Transmission Level Service (NCCL, EOR)</b>	3,295,536	\$0.01453	\$47,897	3,295,536	\$0.01535	\$50,586	\$2,688	\$0.00082	5.6%
13									
14 <b>C&amp;I Rate Including CSITMA &amp; CARB Fee:</b>									
15 CSITMA Adder to Usage Charge	643,782	\$0.00244	\$1,572	643,782	\$0.00244	\$1,572	\$0	\$0.00000	
16 CARB Fee Adder	1,455,666	\$0.00110	\$1,607	1,455,666	\$0.00110	\$1,607		\$0.00000	
17 Reservation Service Option (RS):									
18 Daily Reservation rate \$/th/day		\$0.00597			\$0.00597		\$0	(\$0.00000)	0.0%
19 Usage Charge for RS \$/th		\$0.01004			\$0.01086		\$0	\$0.00082	8.1%
20 Class Average Volumetric Rate (CA)									
21 Volumetric Rate \$/th		\$0.00803			\$0.00803		\$0	(\$0.00000)	0.0%
22 Usage Charge for CA \$/th		\$0.01004			\$0.01086		\$0	\$0.00082	8.1%
23 Class Average Volumetric Rate (CA) \$/th		\$0.01808			\$0.01889		\$0	\$0.00082	4.5%
24									
25 115% CA (for NonBypass Volumetric NV) \$/th		\$0.02026			\$0.02120		\$0	\$0.00094	4.6%
26 135% CA (for Bypass Volumetric BV) \$/th		\$0.02316			\$0.02426		\$0	\$0.00110	4.8%
27 <b>Other Adjustments :</b>									
28 Transportation Charge Adj. (TCA) for CSITMA exempt cust (\$0.00244)					(\$0.00244)			\$0.00000	
29 California Air Resources Board (CARB) Fee Credit \$/th (\$0.00110)					(\$0.00110)			\$0.00000	
30 <b>Total Transmission Level Service Includes</b>	<b>3,295,536</b>	<b>\$0.01550</b>	<b>\$51,076</b>	<b>3,295,536</b>	<b>\$0.01631</b>	<b>\$53,764</b>	<b>\$2,688</b>	<b>\$0.00082</b>	<b>5.3%</b>
31									
32 <b>EG &amp; EOR Rate Including EFMA, excluding CSITMA:</b>									
33 CARB Fee Adder		\$0.00110			\$0.00110			\$0.00000	
34 Reservation Service Option (RS):									
35 Daily Reservation rate \$/th/day		\$0.00597			\$0.00597		\$0	(\$0.00000)	0.0%
36 Usage Charge for RS \$/th		\$0.00760			\$0.00842		\$0	\$0.00082	10.7%
37 Class Average Volumetric Rate (CA)									
38 Volumetric Rate \$/th		\$0.00803			\$0.00803		\$0	(\$0.00000)	0.0%
39 Usage Charge for CA \$/th		\$0.00760			\$0.00842		\$0	\$0.00082	10.7%
40 Class Average Volumetric Rate (CA) \$/th		\$0.01564			\$0.01645		\$0	\$0.00082	5.2%
41									
42 115% CA (for NonBypass Volumetric NV) \$/th		\$0.01782			\$0.01875		\$0	\$0.00094	5.3%
43 135% CA (for Bypass Volumetric BV) \$/th		\$0.02072			\$0.02182		\$0	\$0.00110	5.3%
44									
45 <b>Other Adjustments :</b>									
46 California Air Resources Board (CARB) Fee Credit \$/th (\$0.00110)					(\$0.00110)			\$0.00000	0.0%
47									
48 <b>Rate Excluding CSITMA, CARB Fee, &amp; Uncollectibles (applicable to Wholesale &amp; International):</b>									
49 Reservation Service Option (RS):									
50 Daily Reservation rate \$/th/day		\$0.00595			\$0.00595			(\$0.00000)	0.0%
51 Usage Charge for RS \$/th		\$0.00648			\$0.00729			\$0.00081	12.5%
52 Class Average Volumetric Rate (CA)									
53 Volumetric Rate \$/th		\$0.00801			\$0.00801			(\$0.00000)	0.0%
54 Usage Charge for CA \$/th		\$0.00648			\$0.00729			\$0.00081	12.5%
55 Class Average Volumetric Rate (CA) \$/th		\$0.01449			\$0.01530			\$0.00081	5.6%
56									
57 115% CA (for NonBypass Volumetric NV) \$/th		\$0.01667			\$0.01760			\$0.00094	5.6%
58 135% CA (for Bypass Volumetric BV) \$/th		\$0.01956			\$0.02066			\$0.00110	5.6%
59 <b>Total Transmission Level Service (WS &amp; Int)</b>	<b>317,990</b>	<b>\$0.01453</b>	<b>\$4,622</b>	<b>317,990</b>	<b>\$0.01535</b>	<b>\$4,881</b>	<b>\$259</b>	<b>\$0.00082</b>	<b>5.6%</b>
60									
61 <b>Average Transmission Level Service</b>	<b>3,613,526</b>	<b>\$0.01541</b>	<b>\$55,698</b>	<b>3,613,526</b>	<b>\$0.01623</b>	<b>\$58,645</b>	<b>\$2,948</b>	<b>\$0.00082</b>	<b>5.3%</b>

**TABLE 8**  
**Backbone Transmission Service and Storage Rates**  
**Southern California Gas Company**

PSRMA Application Update (A.14-12-016)

		Present Rates			Proposed Rates			Changes		
		Jan-1-15	Average	Jan-1-15	Jan-1-15		Jan-1-15	Revenue	Rate	% Rate
		Volumes	Rate	BCAP Vols	Volumes	Rate	Revenue	Change	Change	change
		Mth	\$/th	\$000's	Mth, Mdth	\$/th	\$000's	\$000's	\$/th	%
		A	B	C	D	E	F	G	H	I
1	<b><u>Backbone Transmission Service BTS</u></b>									
2	BTS SFV Reservation Charge \$/dth/day	2,809	\$0.15777	\$161,782	2,809	\$0.18862	\$193,408	\$31,626	\$0.03084	19.5%
3	BTS MFV Reservation Charge \$/dth/day		\$0.12622			\$0.15089				
4	BTS MFV Volumetric Charge \$/dth		\$0.03155			\$0.03772				
5	BTS Interruptible Volumetric Charge \$/dth		\$0.15777			\$0.18862			\$0.03084	19.5%
6										
7										
8	<b><u>Storage Rates: (incl. HRSMA)</u></b>									
9	Injection mmcf/d; rate = \$/dth/day	850	\$30.77139	\$26,770	850	\$30.77139	\$26,770	\$0	\$0.00	0.0%
10	Inventory BCF; rate = \$/dth	138	\$0.25491	\$36,030	138	\$0.25491	\$36,030	\$0	\$0.00	0.0%
11	Withdrawal mmcf/d; rate = \$/dth/day	3,195	\$8.18644	\$26,770	3,195	\$8.18644	\$26,770	\$0	\$0.00	0.0%
12				\$89,571			\$89,571	\$0		

See footnotes Table 1

- 1) CSITMA - NCCI and EG TLS Tariff rates include CSITMA. Customers exempt (Constitutional Exempt and EG) receive Transportation Charge Adjustment TCA.
- 2) EFMA - TLS NCCI, EOR and EG Tariff rates include CSITMA. TLS NCCI, EOR and EG customers exempt as they pay CARB fees directly receive credit.
- 3) Wholesale Customers exclude CSITMA and EFMA since these customers are exempt.



# **Attachment D**

**TABLE 1**  
**Natural Gas Transportation Rate Revenues**  
**San Diego Gas & Electric**

PSRMA Application Update (A.14-12-016)

	<b>At Present Rates</b>			<b>At Proposed Rates</b>			<b>Changes</b>		
	Jan-1-15	Average	Jan-1-15	Jan-1-15	Average	Jan-1-15	Revenues \$000's	Rates \$/therm	Rate change %
	Volumes	Rate	Revenues	Volumes	Rate	Revenues			
	mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's			
	A	B	C	D	E	F	G	H	I
<b>CORE</b>									
Residential	321,869	\$0.92062	\$296,319	321,869	\$0.92234	\$296,874	\$555	\$0.00172	0.2%
Commercial & Industrial	177,578	\$0.34893	\$61,962	177,578	\$0.35009	\$62,168	\$206	\$0.00116	0.3%
NGV - Pre SempraWide	11,417	\$0.24253	\$2,769	11,417	\$0.24339	\$2,779	\$10	\$0.00087	0.4%
SempraWide Adjustment	11,417	(\$0.08949)	(\$1,022)	11,417	(\$0.08912)	(\$1,017)	\$4	\$0.00036	-0.4%
NGV Post SempraWide	11,417	\$0.15304	\$1,747	11,417	\$0.15427	\$1,761	\$14	\$0.00123	0.8%
Total CORE	510,864	\$0.70474	\$360,028	510,864	\$0.70626	\$360,803	\$775	\$0.00152	0.2%
<b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
Distribution Level Service	25,161	\$0.05420	\$1,364	25,161	\$0.05505	\$1,385	\$22	\$0.00086	1.6%
Transmission Level Service (2)	13,582	\$0.01901	\$258	13,582	\$0.01983	\$269	\$11	\$0.00082	4.3%
Total Noncore C&I	38,743	\$0.04186	\$1,622	38,743	\$0.04271	\$1,655	\$33	\$0.00084	2.0%
<b>NONCORE ELECTRIC GENERATION</b>									
Distribution Level Service									
Pre Sempra Wide	103,761	\$0.01729	\$1,794	103,761	\$0.01815	\$1,883	\$89	\$0.00086	5.0%
Sempra Wide Adjustment	103,761	\$0.02947	\$3,058	103,761	\$0.02992	\$3,105	\$47	\$0.00045	1.5%
Distribution Level post SW	103,761	\$0.04676	\$4,852	103,761	\$0.04807	\$4,988	\$136	\$0.00131	2.8%
Transmission Level Service (2)	577,118	\$0.01461	\$8,431	577,118	\$0.01542	\$8,902	\$471	\$0.00082	5.6%
Total Electric Generation	680,879	\$0.01951	\$13,283	680,879	\$0.02040	\$13,890	\$607	\$0.00089	4.6%
<b>TOTAL NONCORE</b>	719,622	\$0.02071	\$14,904	719,622	\$0.02160	\$15,544	\$640	\$0.00089	4.3%
<b>SYSTEM TOTAL</b>	1,230,486	\$0.30470	\$374,933	1,230,486	\$0.30585	\$376,347	\$1,415	\$0.00115	0.4%

1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate.

BTS is a SoCalGas tariff and service is purchased from SoCalGas.

2) Average transmission level service rate is shown here, see Rate Table 6 for detail list of TLS rates.

3) All rates include Franchise Fees & Uncollectible charges

**TABLE 2**  
**Core Gas Transportation Rates**  
**San Diego Gas & Electric**

PSRMA Application Update (A.14-12-016)

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-15 Volumes mtherms A	Average Rate \$/therm B	Jan-1-15 Revenues \$000's C	Jan-1-15 Volumes mtherms D	Average Rate \$/therm E	Jan-1-15 Revenues \$000's F	Revenues \$000's G	Rates \$/therm H	Rate change % I
<b>RESIDENTIAL RATES Schedule GR,GM</b>									
<b>Rates Excluding CSITMA &amp; CAT</b>									
Customer Charge \$/month	848,086	\$0.00	\$0	848,086	\$0.00	\$0	\$0	\$0.00	
Baseline \$/therm	217,220	\$0.86716	\$188,364	217,220	\$0.86880	\$188,720	\$356	\$0.00164	0.2%
Non-Baseline \$/therm	104,649	\$1.05344	\$110,241	104,649	\$1.05531	\$110,437	\$196	\$0.00188	0.2%
Average Rate \$/therm	321,869	\$0.92772	\$298,605	321,869	\$0.92944	\$299,157	\$552	\$0.00172	0.2%
NBL/BL Ratio									
Composite Rate \$/th									
NBL/Composite rate ratio		1.14			1.14				
NBL- BL rate difference \$/th									
<b>Rates Including CSITMA, Excluding CAT</b>									
CSITMA Adder to Volumetric Rate	256,575	\$0.00407	\$1,045	256,575	\$0.00407	\$1,045	\$0	\$0.00000	0.0%
Baseline \$/therm		\$0.87123			\$0.87287			\$0.00164	0.2%
Non-Baseline \$/therm		\$1.05751			\$1.05939			\$0.00188	0.2%
Average NonCARE Rate \$/therm		\$0.93180			\$0.93351			\$0.00172	0.2%
<b>Sub Meter Credit Schedule GS,GT</b>									
GS Unit Discount \$/day	6,004	(\$0.29392)	(\$644)	6,004	(\$0.29392)	(\$644)	\$0	\$0.00000	0.0%
GT Unit Discount \$/day	27,745	(\$0.36460)	(\$3,692)	27,745	(\$0.36460)	(\$3,692)	\$0	\$0.00000	0.0%
<b>Schedule GL-1</b>									
LNG Facility Charge, domestic use \$/month	289	\$14.79	\$51	289	\$14.79	\$51		\$0.00000	0.0%
LNG Facility Charge, non-domestic \$/mth/mbtu		\$0.05480			\$0.05480			\$0.00000	0.0%
LNG Volumetric Surcharge \$/th	100	\$0.16571	\$16	100	\$0.16571	\$16		\$0.00000	0.0%
			\$68			\$68			
<b>Volumetric Rates Including CSITMA &amp; CAT</b>									
CAT Adder to Volumetric Rate	247	\$0.00000	\$0	247	\$0.00000	\$0	\$0	\$0.00000	
Baseline \$/therm		\$0.87123			\$0.87287			\$0.00164	0.2%
Non-Baseline \$/therm		\$1.05751			\$1.05939			\$0.00188	0.2%
Average Rate \$/therm		\$0.93180			\$0.93351			\$0.00172	0.2%
<b>Other Adjustments :</b>									
Employee Discount			(\$412)			(\$412)	\$0		
SDDFD			\$1,349			\$1,352	\$2		
Credit for CSITMA Exempt Cutomers:		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
<b>Total Residential</b>	<b>321,869</b>	<b>\$0.92062</b>	<b>\$296,319</b>	<b>321,869</b>	<b>\$0.92234</b>	<b>\$296,874</b>	<b>\$555</b>	<b>\$0.00172</b>	<b>0.2%</b>

See footnotes Table 1

**TABLE 3**  
**Natural Gas Transportation Rate Revenues**  
**San Diego Gas & Electric**

PSRMA Application Update (A.14-12-016)

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-15 Volumes mtherms A	Average Rate \$/therm B	Jan-1-15 Revenues \$000's C	Jan-1-15 Volumes mtherms D	Average Rate \$/therm E	Jan-1-15 Revenues \$000's F	Revenues \$000's G	Rates \$/therm H	Rate change % I
<b>Other Core Rates \$/therm</b>									
Schedule GPC - Procurement Price		\$0.42840			\$0.42840			\$0.00000	0.0%
<b>CORE COMMERCIAL &amp; INDUSTRIAL RATES Schedule GN-3</b>									
Customer Charge \$/month	29,865	\$10.00	\$3,584	29,865	\$10.00	\$3,584	\$0	\$0.00000	0.0%
<b>Rates Excluding CSITMA &amp; CAT</b>									
Tier 1 = 0 to 1,000 therms/month	79,475	\$0.41947	\$33,337	79,475	\$0.42062	\$33,429	\$92	\$0.00115	0.3%
Tier 2 = 1,001 to 21,000 therms/month	82,322	\$0.25230	\$20,770	82,322	\$0.25345	\$20,864	\$95	\$0.00115	0.5%
Tier 3 = over 21,000 therms/month	15,781	\$0.20507	\$3,236	15,781	\$0.20622	\$3,254	\$18	\$0.00115	0.6%
<b>Rates Including CSITMA, Excluding CAT</b>									
CSITMA Adder to Volumetric Rate	169,353	\$0.00407	\$690	169,353	\$0.00407	\$690	\$0	\$0.00000	0.0%
Tier 1 = 0 to 1,000 therms/month		\$0.42354			\$0.42469			\$0.00115	0.3%
Tier 2 = 1,001 to 21,000 therms/month		\$0.25637			\$0.25752			\$0.00115	0.4%
Tier 3 = over 21,000 therms/month		\$0.20915			\$0.21030			\$0.00115	0.6%
<b>Rates Including CSITMA &amp; CAT</b>									
CAT Adder to Volumetric Rate	23,606	\$0.00000	\$0	23,606	\$0.00000	\$0	\$0	\$0.00000	
Tier 1 = 0 to 1,000 therms/month		\$0.42354			\$0.42469			\$0.00115	0.3%
Tier 2 = 1,001 to 21,000 therms/month		\$0.25637			\$0.25752			\$0.00115	0.4%
Tier 3 = over 21,000 therms/month		\$0.20915			\$0.21030			\$0.00115	0.6%
<b>Other Adjustments :</b>									
Adjustment for SDDFD			\$346			\$347	\$1		
Credit for CSITMA Exempt Customers:		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
<b>Total Core C&amp;I</b>	<b>177,578</b>	<b>\$0.34893</b>	<b>\$61,962</b>	<b>177,578</b>	<b>\$0.35009</b>	<b>\$62,168</b>	<b>\$206</b>	<b>\$0.00116</b>	<b>0.3%</b>

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

CARE participants receive 20% CARE discount (Tariff rate less Credit for CSITMA Exempt Customers)\*20%

See footnotes Table 1

**TABLE 4**  
**Other Core Gas Transportation Rates**  
**San Diego Gas & Electric**

PSRMA Application Update (A.14-12-016)

		At Present Rates			At Proposed Rates			Changes		
		Jan-1-15	Average	Jan-1-15	Jan-1-15	Average	Jan-1-15	Revenues	Rates	Rate
		Volumes	Rate	Revenues	Volumes	Rate	Revenues	\$000's	\$/therm	change
		mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's	\$000's	\$/therm	%
		A	B	C	D	E	F	G	H	I
1	<b>NATURAL GAS VEHICLE RATES G-NGV &amp; GT-NGV</b>	Sempra-Wide NGV Rates			Sempra-Wide NGV Rates					
2	Customer Charge									
3	P1 \$/month	24	\$13.00	\$4	24	\$13.00	\$4	\$0	\$0.00	0.0%
4	P2A \$/month	10	\$65.00	\$8	10	\$65.00	\$8	\$0	\$0.00	0.0%
5										
6	<b>Uncompressed Rate Excl CSITMA &amp; CAT \$/therm</b>	11,417	\$0.12819	\$1,464	11,417	\$0.12942	\$1,478	\$14	\$0.00123	1.0%
7	Compressor Adder \$/therm Excludes CSITMA & CAT	209	\$1.05591	\$220	209	\$1.05591	\$220	\$0	\$0.00000	0.0%
8	Combined transport & compressor adder \$/th		\$1.18410			\$1.18533			\$0.00123	0.1%
9										
10	<b>Volumetric Rates Includes CSITMA, Excludes CAT</b>									
11	CSITMA Adder to Volumetric Rate	11,399	\$0.00407	\$46	11,399	\$0.00407	\$46	\$0	\$0.00000	0.0%
12	Uncompressed Rate \$/therm		\$0.13227			\$0.13350			\$0.00123	0.9%
13	Combined transport & compressor adder \$/th		\$1.18818			\$1.18941			\$0.00123	0.1%
14										
15	<b>Volumetric Rates Includes CSITMA &amp; CAT</b>									
16	CAT Adder to Volumetric Rate		\$0.00000			\$0.00000				
17	Uncompressed Rate \$/therm		\$0.13227			\$0.13350		\$0	\$0.00123	0.9%
18	Combined transport & compressor adder \$/th		\$1.18818			\$1.18941			\$0.00123	0.1%
19	<b>Other Adjustments :</b>									
20	Adjustment for SDDFD 0.491%			\$6			\$6	\$0		
21	Credit for CSITMA Exempt Customers \$/th		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
22										
23										
24	<b>Total NGV</b>	<b>11,417</b>	<b>\$0.15304</b>	<b>\$1,747</b>	<b>11,417</b>	<b>\$0.15427</b>	<b>\$1,761</b>	<b>\$14</b>	<b>\$0.00123</b>	<b>0.8%</b>
25										
26	<b>RESIDENTIAL NATURAL GAS VEHICLES (optional rate)</b>									
27	Customer Charge	848	\$5.00	\$51	848	\$5.00	\$51	\$0	\$0.00	0.0%
28	<b>Uncompressed Rate w/o CSITMA &amp; CAT \$/therm</b>	929	\$0.28739	\$267	929	\$0.28783	\$267	\$0	\$0.00044	0.2%
29		929	\$0.34215	\$318	929	\$0.34259	\$318	\$0	\$0.00044	0.1%
30										
31	<b>Volumetric Rates Including CSITMA , Excluding CAT</b>									
32	CSITMA Adder to Volumetric Rate		\$0.00407			\$0.00407			\$0.00000	0.0%
33	Uncompressed Rate \$/therm		\$0.29146			\$0.29191			\$0.00044	0.2%
34										
35	<b>Volumetric Rates Includes CSITMA &amp; CAT</b>									
36	CAT Adder to Volumetric Rate	0	\$0.00000	\$0	0	\$0.00000	\$0	\$0	\$0.00000	
37	Uncompressed Rate \$/therm		\$0.29146			\$0.29191		\$0	\$0.00044	0.2%
38										
39	<b>Other Adjustments :</b>									
40	Adjustment for SDDFD			\$0			\$0	\$0		
41	Credit for CSITMA Exempt Customers \$/th		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
42										
43	<b>Total Res NGV</b>	<b>929</b>	<b>\$0.34215</b>	<b>\$318</b>	<b>929</b>	<b>\$0.34259</b>	<b>\$318</b>	<b>\$0</b>	<b>\$0.00044</b>	<b>0.1%</b>

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

**TABLE 5**  
**NonCore Gas Transportation Rates**  
**San Diego Gas & Electric**

PSRMA Application Update (A.14-12-016)

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-15	Average	Jan-1-15	Jan-1-15	Average	Jan-1-15	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	\$000's	\$/therm	change
	mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's	G	H	I
<b>NonCore Commercial &amp; Industrial Distribution Level</b>									
Customer Charges \$/month	54	\$350.00	\$228	54	\$350.00	\$228	\$0	\$0.00	0.0%
<b>Volumetric Charges Incl CARB Fee, Excl CSITMA</b>	25,161	\$0.04161	\$1,047	25,161	\$0.04246	\$1,068	\$22	\$0.00086	2.1%
CSITMA Adder to Volumetric Rate	21,818	\$0.00407	\$89	21,818	\$0.00407	\$89	\$0	\$0.00000	0.0%
<b>Volumetric Charges Incl CARB Fee, Incl CSITMA</b>									
Volumetric Rates \$/therm		\$0.04568			\$0.04654			\$0.00086	1.9%
<b>Other Adjustments :</b>									
SDDFD 0.727%									
Credit for CSITMA Exempt Cutomers \$/th		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
Credit for CARB Fee Exempt Customers \$/th		(\$0.00041)			(\$0.00041)				
<b>NCCI-Distribution Total</b>	<b>25,161</b>	<b>\$0.05420</b>	<b>\$1,364</b>	<b>25,161</b>	<b>\$0.05505</b>	<b>\$1,385</b>	<b>\$22</b>	<b>\$0.00086</b>	<b>1.6%</b>
<b>NCCI-Transmission Total (1)</b>	<b>13,582</b>	<b>\$0.01901</b>	<b>\$258</b>	<b>13,582</b>	<b>\$0.01983</b>	<b>\$269</b>	<b>\$11</b>	<b>\$0.00082</b>	<b>4.3%</b>
<b>Total NonCore C&amp;I</b>	<b>38,743</b>	<b>\$0.04186</b>	<b>\$1,622</b>	<b>38,743</b>	<b>\$0.04271</b>	<b>\$1,655</b>	<b>\$33</b>	<b>\$0.00084</b>	<b>2.0%</b>
<b>ELECTRIC GENERATION</b>									
<b>Small EG Ditsribution Level Service (a Sempra-Wide rate) Excludes CARB Fee &amp; CSITMA</b>									
Customer Charge, \$/month	40	\$50.00	\$24	40	\$50.00	\$24	\$0	\$0.00	0.0%
Volumetric Rate \$/therm	16,347	\$0.10438	\$1,706	16,347	\$0.10554	\$1,725	\$19	\$0.00	1.1%
<b>Large EG Ditsribution Level Service (a Sempra-Wide rate) Excludes CARB Fee, CSITMA</b>									
Customer Charge, \$/month		\$0.00			\$0.00			\$0.00	
Volumetric Rate (Incl ITCS) \$/th	87,414	\$0.03526	\$3,082	87,414	\$0.03660	\$3,200	\$117	\$0.00	3.8%
EG Distribution excl CARB Fee, CSITMA	103,761	\$0.04638	\$4,812	103,761	\$0.04769	\$4,949	\$136	\$0.00	2.8%
<b>Volumetric Rates Including CARB Fee, Excluding CSITMA:</b>									
Carb Fee Cost Adder - Small	14,770	\$0.00041	\$6	14,770	\$0.00041	\$6	(\$0)	(\$0.00000)	
CARB Fee Cost Adder - Large	81,853	\$0.00041	\$33	81,853	\$0.00041	\$33			
EG-Distribution Tier 1 Incl CARB fee, Excl CSITMA		\$0.10478			\$0.10594			\$0.00116	1.1%
EG-Distribution Tier 2 Incl CARB Fee, Excl CSITMA		\$0.03567			\$0.03701			\$0.00134	3.8%
Total - EG Distribution Level	103,761	\$0.04676	\$4,852	103,761	\$0.04807	\$4,988	\$136	\$0.00131	2.8%
Credit for CARB Fee Exempt Customers \$/th		(\$0.00041)			(\$0.00041)				
EG Transmission Level Service Excl CARB fee & C	471,084	\$0.01453	\$6,847	471,084	\$0.01535	\$7,231			
EG Transmission Level Service Incl CARB Fee & C	106,034	\$0.01494	\$1,584	106,034	\$0.01576	\$1,671	\$87	\$0.00	5.5%
EG Transmission Level Service - Average (1)	577,118	\$0.01461	\$8,431	577,118	\$0.01542	\$8,902			
<b>TOTAL ELECTRIC GENERATION</b>	<b>680,879</b>	<b>\$0.01951</b>	<b>\$13,283</b>	<b>680,879</b>	<b>\$0.02040</b>	<b>\$13,890</b>	<b>\$607</b>	<b>\$0.00089</b>	<b>4.6%</b>

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

Schedule EG Tariff Rate excludes CSITMA, since EG customers are exempt.

2) EFMA - GTNC and EG Tariff rates includes EFMA. Those EG and GTNC customers that are exempt will receive EFMA credit.

See footnotes Table 1

**TABLE 6**  
**Transmission Level Service Gas Transportation Rates**  
**San Diego Gas & Electric**

PSRMA Application Update (A.14-12-016)

	<b>At Present Rates</b>			<b>At Proposed Rates</b>			<b>Changes</b>		
	Jan-1-15	Average	Jan-1-15	Jan-1-15	Average	Jan-1-15	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	\$000's	\$/therm	change
	mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's			%
	A	B	C	D	E	F	G	H	I
<b>1 Transmission Level Service Rate Excluding CSITMA &amp; CARB Fee</b>									
2 Reservation Service Option (RS):									
3 Daily Reservation rate \$/th/day		\$0.00600			\$0.00600		\$0	\$0.00000	0.0%
4 Usage Charge for RS \$/th		\$0.00653			\$0.00735		\$0	\$0.00082	12.5%
5									
6 Class Average Volumetric Rate (CA)									
7 Volumetric Rate \$/th		\$0.00808			\$0.00808		\$0	\$0.00000	0.0%
8 Usage Charge for CA \$/th		\$0.00653			\$0.00735		\$0	\$0.00082	12.5%
9 Class Average Volumetric Rate CA \$/th		\$0.01461			\$0.01543		\$0	\$0.00082	5.6%
10									
11 115% CA (for NonBypass Volumetric NV) \$/th		\$0.01681			\$0.01775		\$0	\$0.00094	5.6%
12 135% CA (for Bypass Volumetric BV) \$/th		\$0.01973			\$0.02084		\$0	\$0.00111	5.6%
13									
14 Average Transmission Level Service	590,700	\$0.01453	\$8,585	590,700	\$0.01535	\$9,067	\$482	\$0.00082	5.6%
<b>15 C&amp;I Rate Including CSITMA &amp; CARB Fee</b>									
16 CSITMA Adder to Usage Rate \$/th	13,582	\$0.00407	\$55	13,582	\$0.00407	\$55	\$0	\$0.00000	0.0%
17 EFMA Cost Adder	119,616	\$0.00041	\$49	119,616	\$0.00041	\$49		(\$0.00000)	
18 Reservation Service Option (RS):									
19									
20 Daily Reservation rate \$/th/day		\$0.00600			\$0.00600		\$0	\$0.00000	0.0%
21 Usage Charge for RS \$/th		\$0.01101			\$0.01183		\$0	\$0.00082	7.4%
22									
23 Class Average Volumetric Rate (CA)									
24 Volumetric Rate \$/th		\$0.00808			\$0.00808		\$0	\$0.00000	0.0%
25 Usage Charge for CA \$/th		\$0.01101			\$0.01183		\$0	\$0.00082	7.4%
26 Class Average Volumetric Rate CA \$/th		\$0.01909			\$0.01991		\$0	\$0.00082	4.3%
27									
28 115% CA (for NonBypass Volumetric NV) \$/th		\$0.02129			\$0.02223		\$0	\$0.00094	4.4%
29 135% CA (for Bypass Volumetric BV) \$/th		\$0.02421			\$0.02532		\$0	\$0.00111	4.6%
30									
31 <b>Other Adjustments:</b>									
32 Credit for CSITMA Exempt Customers \$/th		(\$0.00407)			(\$0.00407)			(\$0.00000)	0.0%
33 CARB Fee Credit for Exempt Customers \$/th		(\$0.00041)			(\$0.00041)			\$0.00000	0.0%
34									
35 <b>EG Rate Including CARB Fee, excluding CSITMA:</b>									
36 CARB Fee Cost Adder		\$0.00041			\$0.00041			(\$0.00000)	
37 Reservation Service Option (RS):									
38 Daily Reservation rate \$/th/day		\$0.00600			\$0.00600		\$0	\$0.00000	0.0%
39 Usage Charge for RS \$/th		\$0.00694			\$0.00776		\$0	\$0.00082	11.8%
40									
41 Class Average Volumetric Rate (CA)									
42 Volumetric Rate \$/th		\$0.00808			\$0.00808		\$0	\$0.00000	0.0%
43 Usage Charge for CA \$/th		\$0.00694			\$0.00776		\$0	\$0.00082	11.8%
44 Class Average Volumetric Rate CA \$/th		\$0.01502			\$0.01584		\$0	\$0.00082	5.5%
45									
46 115% CA (for NonBypass Volumetric NV) \$/th		\$0.01721			\$0.01815		\$0	\$0.00094	5.5%
47 135% CA (for Bypass Volumetric BV) \$/th		\$0.02013			\$0.02124		\$0	\$0.00111	5.5%
48									
49 <b>Other Adjustments:</b>									
50 CARB Fee Credit for Exempt Customers \$/th		(\$0.00041)			(\$0.00041)			\$0.00000	0.0%
51									
52 <b>Average Transmission Level Service</b>	<b>590,700</b>	<b>\$0.01471</b>	<b>\$8,689</b>	<b>590,700</b>	<b>\$0.01553</b>	<b>\$9,171</b>	<b>\$482</b>	<b>\$0.00082</b>	<b>5.5%</b>

See footnotes Table 1

# **Attachment E**



# SOUTHERN CALIFORNIA GAS COMPANY

Plant Investment and Accumulated Depreciation  
As of March, 2015

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
<b>INTANGIBLE ASSETS</b>				
301	Organization	\$ 76,457	\$ -	\$ 76,457
302	Franchise and Consents	\$ 574,560	\$ -	\$ 574,560
	Total Intangible Assets	\$ 651,017	0	\$ 651,017
<b>PRODUCTION:</b>				
325	Other Land Rights	\$ 15,321	\$ -	\$ 15,321
330	Prd Gas Wells Const	\$ 5,557,139	\$ (1,415)	\$ 5,555,724
331	Prd Gas Wells Eqp	\$ 454,718	\$ (55)	\$ 454,663
332	Field Lines	\$ 1,731,111	\$ -	\$ 1,731,111
334	FldMeas&RegStnEquip	\$ 536,249	\$ -	\$ 536,249
336	Prf Eqpt	\$ 485,415	\$ -	\$ 485,415
	Total Production	\$ 8,779,952	(1,470)	\$ 8,778,482
<b>UNDERGROUND STORAGE:</b>				
350	Land	\$ 4,539,484	\$ -	\$ 4,539,484
350SR	Storage Rights	\$ 17,935,798	\$ (17,500,414)	\$ 435,383
350RW	Rights-of-Way	\$ 25,354	\$ (15,765)	\$ 9,589
351	Structures and Improvements	\$ 45,102,729	\$ (20,271,483)	\$ 24,831,246
352	Wells	\$ 318,018,293	\$ (173,209,686)	\$ 144,808,607
353	Lines	\$ 109,755,055	\$ (94,851,749)	\$ 14,903,306
354	Compressor Station and Equipment	\$ 144,136,867	\$ (64,723,818)	\$ 79,413,049
355	Measuring And Regulator Equipment	\$ 7,111,548	\$ (2,034,180)	\$ 5,077,368
356	Purification Equipment	\$ 133,922,023	\$ (68,904,378)	\$ 65,017,644
357	Other Equipment	\$ 44,799,163	\$ (9,262,725)	\$ 35,536,438
	Total Underground Storage	\$ 825,346,313	(450,774,199)	\$ 374,572,114
<b>TRANSMISSION PLANT- OTHER:</b>				
365	Land	\$ 2,209,232	\$ -	\$ 2,209,232
365LRTS	Land Rights	\$ 22,134,243	\$ (15,625,782)	\$ 6,508,461
366	Structures and Improvements	\$ 36,149,059	\$ (21,469,134)	\$ 14,679,924
367	Mains	\$ 1,463,216,752	\$ (605,397,929)	\$ 857,818,823
368	Compressor Station and Equipment	\$ 215,594,666	\$ (108,122,460)	\$ 107,472,206
369	Measuring And Regulator Equipment	\$ 72,644,818	\$ (26,726,069)	\$ 45,918,749
371	Other Equipment	\$ 4,627,115	\$ (2,898,507)	\$ 1,728,608
	Total Transmission Plant	\$ 1,816,575,884	(780,239,882)	\$ 1,036,336,002
<b>DISTRIBUTION PLANT:</b>				
374	Land	\$ 28,985,409	\$ -	\$ 28,985,409
374LRTS	Land Rights	\$ 2,948,180	\$ (12,264)	\$ 2,935,916
375	Structures and Improvements	\$ 250,823,326	\$ (73,400,605)	\$ 177,422,721
376	Mains	\$ 3,608,518,392	\$ (2,080,607,502)	\$ 1,527,910,891
378	Measuring And Regulator Equipment	\$ 96,331,955	\$ (64,823,310)	\$ 31,508,645
380	Services	\$ 2,289,451,034	\$ (1,904,240,327)	\$ 385,210,707
381	Meters	\$ 757,914,985	\$ (148,499,572)	\$ 609,415,412
382	Meter Installation	\$ 434,018,618	\$ (152,495,787)	\$ 281,522,831
383	House Regulators	\$ 149,391,779	\$ (60,637,226)	\$ 88,754,553
387	Other Equipment	\$ 34,231,101	\$ (22,144,566)	\$ 12,086,535
	Total Distribution Plant	\$ 7,652,614,777	(4,506,861,159)	\$ 3,145,753,618
<b>GENERAL PLANT:</b>				
389	Land	\$ 1,342,839	\$ -	\$ 1,342,839
389LRTS	Land Rights	\$ 74,300	\$ -	\$ 74,300
390	Structures and Improvements	\$ 188,695,532	\$ (173,879,365)	\$ 14,816,167
391	Office Furniture and Equipment	\$ 889,016,288	\$ (430,874,226)	\$ 458,142,062
392	Transportation Equipment	\$ 392,412	\$ (172,864)	\$ 219,548
393	Stores Equipment	\$ 99,134	\$ (63,995)	\$ 35,139
394	Shop and Garage Equipment	\$ 55,827,376	\$ (24,546,534)	\$ 31,280,842
395	Laboratory Equipment	\$ 5,186,979	\$ (3,236,905)	\$ 1,950,074
396	Construction Equipment	\$ 11,957	\$ 8,124	\$ 20,081
397	Communication Equipments	\$ 156,040,222	\$ (63,981,919)	\$ 92,058,303
398	Miscellaneous Equipment	\$ 2,901,703	\$ (289,734)	\$ 2,611,969
	Total General Plant	\$ 1,299,588,743	(697,037,420)	\$ 602,551,323
	Grand Total	\$ 11,603,556,687	(6,434,914,130)	\$ 5,168,642,557

# **Attachment F**

**SAN DIEGO GAS & ELECTRIC COMPANY**

**COST OF PROPERTY AND  
DEPRECIATION RESERVE APPLICABLE THERETO  
AS OF MARCH 31, 2015**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	130,750,032.14	44,123,923.34
	<b>TOTAL INTANGIBLE PLANT</b>	<b>130,972,873.50</b>	<b>44,326,823.64</b>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	94,373,291.24	36,558,156.06
312	Boiler Plant Equipment	166,496,015.17	62,428,319.39
314	Turbogenerator Units	131,184,022.25	41,460,062.21
315	Accessory Electric Equipment	85,658,938.03	29,923,835.25
316	Miscellaneous Power Plant Equipment	41,272,941.25	7,853,102.40
	Steam Production Decommissioning	0.00	0.00
	<b>TOTAL STEAM PRODUCTION</b>	<b>533,511,726.23</b>	<b>178,269,993.60</b>
320.1	Land	0.00	0.00
320.2	Land Rights	283,677.11	283,677.11
321	Structures and Improvements	277,056,869.05	271,035,015.47
322	Boiler Plant Equipment	591,918,694.87	414,486,820.04
323	Turbogenerator Units	144,904,264.99	137,460,463.10
324	Accessory Electric Equipment	173,367,620.53	168,082,213.69
325	Miscellaneous Power Plant Equipment	316,952,221.59	243,619,477.31
101	SONGS PLANT CLOSURE GROSS PLANT-	(340,525,292.74)	(71,009,611.29)
	<b>TOTAL NUCLEAR PRODUCTION</b>	<b>1,163,958,055.40</b>	<b>1,163,958,055.43</b>
340.1	Land	143,475.87	0.00
340.2	Land Rights	56,032.61	5,380.39
341	Structures and Improvements	22,703,423.92	5,518,875.81
342	Fuel Holders, Producers & Accessories	20,348,101.38	6,106,067.96
343	Prime Movers	85,663,135.71	27,626,417.85
344	Generators	341,381,604.65	110,916,508.39
345	Accessory Electric Equipment	32,506,374.56	10,216,465.20
346	Miscellaneous Power Plant Equipment	26,202,255.74	11,384,098.55
	<b>TOTAL OTHER PRODUCTION</b>	<b>529,004,404.44</b>	<b>171,773,814.15</b>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<b>2,226,474,186.07</b>	<b>1,514,001,863.18</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	68,244,923.80	0.00
350.2	Land Rights	155,798,711.10	17,063,880.94
352	Structures and Improvements	382,472,816.08	51,239,619.90
353	Station Equipment	1,170,893,458.56	215,758,902.71
354	Towers and Fixtures	895,569,559.18	133,217,984.87
355	Poles and Fixtures	368,894,949.26	71,554,679.30
356	Overhead Conductors and Devices	514,229,156.93	201,687,115.41
357	Underground Conduit	331,712,940.31	39,958,824.13
358	Underground Conductors and Devices	353,266,375.08	40,986,206.59
359	Roads and Trails	305,809,689.05	19,330,074.79
101	SONGS PLANT CLOSURE GROSS PLANT-	(5,943,752.68)	(5,943,752.68)
	TOTAL TRANSMISSION	4,540,948,826.67	784,853,535.96
360.1	Land	16,176,227.80	0.00
360.2	Land Rights	82,330,177.09	37,427,330.56
361	Structures and Improvements	3,995,243.29	1,786,368.30
362	Station Equipment	469,255,160.23	130,401,112.93
363	Storage Battery Equipment	12,025,421.12	997,809.71
364	Poles, Towers and Fixtures	600,508,389.13	253,241,254.43
365	Overhead Conductors and Devices	477,508,481.33	183,559,955.49
366	Underground Conduit	1,066,629,378.30	424,034,465.89
367	Underground Conductors and Devices	1,382,191,806.27	829,622,471.36
368.1	Line Transformers	546,175,383.93	110,931,674.86
368.2	Protective Devices and Capacitors	22,765,556.57	(3,647,500.75)
369.1	Services Overhead	131,499,649.39	121,066,305.84
369.2	Services Underground	325,976,182.18	230,410,189.15
370.1	Meters	190,865,818.58	56,925,241.96
370.2	Meter Installations	55,670,470.16	14,189,379.17
371	Installations on Customers' Premises	7,898,830.34	10,791,007.41
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	26,593,201.69	19,356,966.47
	TOTAL DISTRIBUTION PLANT	5,418,065,377.40	2,421,094,032.78
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	32,300,384.48	23,115,761.04
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	9,033.58
393	Stores Equipment	15,720.46	15,307.68
394.1	Portable Tools	22,720,448.31	7,334,000.50
394.2	Shop Equipment	341,135.67	231,299.92
395	Laboratory Equipment	2,145,336.65	133,688.42
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	237,155,596.48	84,603,439.90
398	Miscellaneous Equipment	2,991,920.73	445,861.22
	TOTAL GENERAL PLANT	305,101,359.92	116,055,778.14
101	TOTAL ELECTRIC PLANT	12,621,562,623.56	4,880,332,033.70

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104.20</b>	<b>86,104.20</b>
360.1	Land	0.00	0.00
361	Structures and Improvements	43,992.02	43,992.02
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,052,614.24	924,950.70
	<b>TOTAL STORAGE PLANT</b>	<b>2,096,606.26</b>	<b>968,942.72</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	2,232,343.80	1,317,475.09
366	Structures and Improvements	11,981,697.11	9,846,121.89
367	Mains	183,519,677.29	66,281,952.41
368	Compressor Station Equipment	84,133,772.55	67,175,328.79
369	Measuring and Regulating Equipment	20,941,863.45	15,965,808.80
371	Other Equipment	0.00	0.00
	<b>TOTAL TRANSMISSION PLANT</b>	<b>307,458,497.95</b>	<b>160,586,686.98</b>
374.1	Land	102,187.24	0.00
374.2	Land Rights	8,226,459.55	6,559,126.52
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	640,411,868.46	346,684,467.27
378	Measuring & Regulating Station Equipment	17,808,313.53	7,350,535.44
380	Distribution Services	250,795,634.14	290,824,938.85
381	Meters and Regulators	155,192,999.65	49,554,738.62
382	Meter and Regulator Installations	91,239,969.20	33,010,128.27
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,135,235.66
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	5,223,271.51	4,852,912.81
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,170,560,960.89</b>	<b>740,033,336.54</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	74,500.55	74,500.68
394.1	Portable Tools	7,930,780.12	3,676,032.33
394.2	Shop Equipment	76,864.06	44,629.09
395	Laboratory Equipment	283,093.66	269,762.45
396	Power Operated Equipment	162,284.40	145,690.25
397	Communication Equipment	2,457,947.16	764,265.71
398	Miscellaneous Equipment	157,056.49	51,413.55
	TOTAL GENERAL PLANT	11,142,526.44	5,051,797.06
101	TOTAL GAS PLANT	1,491,344,695.74	906,726,867.50
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	269,212,641.70	178,500,724.82
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,168,914.56	0.00
389.2	Land Rights	1,080,961.15	27,776.34
390	Structures and Improvements	305,448,479.24	130,296,623.18
391.1	Office Furniture and Equipment - Other	26,321,488.32	12,574,340.36
391.2	Office Furniture and Equipment - Computer E	51,159,665.33	28,002,688.31
392.1	Transportation Equipment - Autos	33,942.29	(338,930.17)
392.2	Transportation Equipment - Trailers	33,369.38	24,278.83
393	Stores Equipment	79,141.34	59,194.74
394.1	Portable Tools	1,232,026.51	272,448.83
394.2	Shop Equipment	213,047.56	132,248.69
394.3	Garage Equipment	1,094,037.06	113,985.85
395	Laboratory Equipment	1,997,982.48	856,558.56
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	175,055,442.60	60,688,034.19
398	Miscellaneous Equipment	2,287,818.69	1,310,728.31
118.1	TOTAL COMMON PLANT	842,418,958.21	412,327,721.74
	TOTAL ELECTRIC PLANT	12,621,562,623.56	4,880,332,033.70
	TOTAL GAS PLANT	1,491,344,695.74	906,726,867.50
	TOTAL COMMON PLANT	842,418,958.21	412,327,721.74
101 & 118.1	TOTAL	14,955,326,277.51	6,199,386,622.94
101	PLANT IN SERV-SONGS FULLY RECOVER	(1,163,958,055.43)	(1,163,958,055.43)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	(2,540,241.64)	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-ASSETS HELD FOR SALE		
	Electric	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-SUNRISE FIRE MITIGATION		
	Electric	<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	<u>(1,652,471.31)</u>	<u>(1,652,471.31)</u>
101	Accrual for Retirements		
	Electric	(3,582,874.22)	(3,582,874.22)
	Gas	<u>(122,174.11)</u>	<u>(122,174.11)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(3,705,048.33)</u>	<u>(3,705,048.33)</u>
102	Electric	0.00	0.00
	Gas	<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0.00</u>	<u>0.00</u>
104	Electric	85,194,000.02	9,264,542.12
	Gas	<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000.02</u>	<u>9,264,542.12</u>
105	Plant Held for Future Use		
	Electric	11,307,727.50	0.00
	Gas	<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>11,307,727.50</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	623,130,934.78	
	Gas	122,268,270.58	
	Common	<u>115,005,306.22</u>	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>860,404,511.58</u>	<u>0.00</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	<u>0.00</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0.00	999,116,107.65
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	999,116,107.65
101.1	ELECTRIC CAPITAL LEASES	837,939,281.00	154,695,369.00
118.1	COMMON CAPITAL LEASE	19,634,004.78	18,308,057.38
		857,573,285.78	173,003,426.38
120	NUCLEAR FUEL FABRICATION	62,963,775.37	40,861,208.00
120	SONGS PLANT CLOSURE-NUCLEAR FUEL	(62,963,775.37)	(40,861,208.00)
143	FAS 143 ASSETS - Legal Obligation	271,718,404.13	(933,420,294.69)
	SONGS Plant Closure - FAS 143 contra	(270,338,553.03)	(61,166,058.00)
	FIN 47 ASSETS - Non-Legal Obligation	69,819,775.07	28,560,831.60
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,342,317,463.35)
	TOTAL FAS 143	71,199,626.17	(2,308,342,984.44)
	UTILITY PLANT TOTAL	15,669,149,611.85	3,903,112,139.58



# **Attachment G**

**SOUTHERN CALIFORNIA GAS COMPANY  
SUMMARY OF EARNINGS  
THREE MONTHS ENDED MARCH 31, 2015  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,046
2	Operating Expenses	<u>819</u>
3	Net Operating Income	<u><u>\$227</u></u>
4	Weighted Average Rate Base	\$4,092
5	Rate of Return*	8.02%

\*Authorized Cost of Capital

# **Attachment H**

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
THREE MONTHS ENDED MARCH 31, 2015  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,082
2	Operating Expenses	<u>908</u>
3	Net Operating Income	<u><u>\$174</u></u>
4	Weighted Average Rate Base	<b>\$7,225</b>
5	Rate of Return*	7.79%

\*Authorized Cost of Capital

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Application of San Diego Gas & Electric Company  
(U 902 G) and Southern California Gas Company  
(U 904 G) to Recover Costs Recorded in their  
Pipeline Safety and Reliability Memorandum  
Accounts

A.14-12-016  
(Filed December 17, 2014)

**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served a copy of the foregoing **NOTICE OF AVAILABILITY OF AMENDED APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G) AND SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) TO RECOVER COSTS RECORDED IN THEIR PIPELINE SAFETY AND RELIABILITY MEMORANDUM ACCOUNTS** on all parties of record in **A.14-12-016** by electronic mail and by U.S. mail to those parties who have not provided an electronic address to the Commission.

I have also sent a hard copy by overnight mail to Assigned Administrative Law Judge Douglas M. Long and Assigned Administrative Law Judge Robert Mason.

Dated at Los Angeles, California, this 8<sup>th</sup> day of July, 2015.

/s/Jason W. Egan  
Jason W. Egan



California Public  
Utilities Commission

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## CALIFORNIA PUBLIC UTILITIES COMMISSION

### Service Lists

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**PROCEEDING: A1412016 - SDG&E AND SOCAL GAS**

**FILER: SAN DIEGO GAS & ELECTRIC COMPANY**

**LIST NAME: LIST**

**LAST CHANGED: JULY 3, 2015**

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